

## NOTE 12

INTANGIBLE  
ASSETS

NOK 1 000	<b>2016</b>	<b>2015</b>
Goodwill (note 13)	2 329 817	1 941 079
Other intangible assets	1 472 504	1 212 640
<b>Carrying amount at 31 December</b>	<b>3 802 321</b>	<b>3 153 719</b>

<b>2016</b>						
NOK 1 000	<b>Software</b>	<b>Brands</b>	<b>Patents and rights</b>	<b>Capitalised development costs</b>	<b>Customer relations</b>	<b>Total</b>
Cost at 1 January	386 037	85 888	690 434	415 075	721 385	2 298 819
Ordinary additions	117 104	221 525	2 283	46 727	86 000	473 639
Disposals	-3 707	-	- 714	-	-	-4 421
Exchange differences	-18 748	-	-14 047	-15 161	-	-47 956
Cost at 31 December	480 686	307 414	677 956	446 640	807 385	2 720 081
Acc. Amortisation and impairment at 1 January	317 258	-	416 803	73 074	279 043	1 086 179
Current year depreciation charge	16 324	-	48 957	37 976	72 138	175 395
Current year amortisation charge	121	-	-	21 844	-	21 965
Disposals	-3 553	-	- 109	-	-	-3 662
Exchange differences	-16 298	-	-13 986	-2 017	-	-32 301
Accumulated amortisation at 31 December	313 853	-	451 666	130 877	351 181	1 247 576
Accumulated impairment at 31 December	3 707	-	1 000	21 844	-	26 551
<b>Carrying amount at 31 December</b>	<b>166 833</b>	<b>307 414</b>	<b>226 291</b>	<b>315 763</b>	<b>456 203</b>	<b>1 472 504</b>

Economic life	3-5 years	> 20 years to indefinite	3-10 years	10 years	10-15 years
Amortisation method	Straight-line	Straight-line	Straight-line	Straight-line	Straight-line

<b>2015</b>						
NOK 1 000	<b>Software</b>	<b>Brands</b>	<b>Patents and rights</b>	<b>Capitalised development costs</b>	<b>Customer relations</b>	<b>Total</b>
Cost at 1 January	355 620	165 688	694 894	309 593	856 185	2 381 980
Ordinary additions	50 264	600	7 524	100 340	-	158 728
Disposals	-1 719	-	-	-9 430	-	-11 149
Transfers between asset groups	-	-	-3 120	3 120	-	-
Reclassified to asset held for sale	-41 496	-80 400	-21 479	-	-134 800	-278 175
Exchange differences	23 368	-	12 615	13 685	-	49 668
Cost at 31 December	386 038	85 888	690 434	417 309	721 385	2 301 053
Acc. Amortisation and impairment at 1 January	305 016	14 740	364 603	43 642	253 264	981 265
Current year amortisation charge	24 542	4 020	49 654	33 312	84 783	196 311
Disposals	-1 239	-	-	-3 764	-	-5 003
Reclassified to asset held for sale	-33 532	-18 760	-14 097	-	-59 003	-125 392
Exchange differences	22 472	-	16 642	2 118	-	41 232
Accumulated amortisation at 31 December	317 260	-	416 802	75 307	279 044	1 088 413
Accumulated impairment at 31 December	3 918	-	1 000	-	-	4 918
<b>Carrying amount at 31 December</b>	<b>68 778</b>	<b>85 888</b>	<b>273 632</b>	<b>342 001</b>	<b>442 341</b>	<b>1 212 640</b>

Economic life	3-5 years	> 20 years to indefinite	3-10 years	10 years	10-15 years
Amortisation method	Straight-line	Straight-line	Straight-line	Straight-line	Straight-line

### **Research and development**

Costs expensed to research and development in fiscal year 2016 totalled MNOK 36. The corresponding cost for 2015 was MNOK 97.