Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	Note	2015 RM	2014 RM
Revenue		-	-
Expenses		-	-
Profit from operations before tax		-	-
Tax	5	-	-
Profit for the financial year/Total comprehensive income for the financial year		-	-

The accompanying notes form an integral part of these financial statements.

Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2015

	Note	2015 RM	2015 RM
CURRENT ASSET			
Cash on hand		2	2
Represented by:			
SHARE CAPITAL	6	2	2

The accompanying notes form an integral part of these financial statements.

Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	Share capital RM	Retained earnings RM	Total RM
At 1 April 2014	2	-	2
Total comprehensive income for the financial year	-	-	-
At 31 March 2015	2	-	2
At 1 April 2013	2	-	2
Total comprehensive income for the financial year	-	-	-
At 31 March 2014	2	-	2

The accompanying notes form an integral part of these financial statements.

Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	2015 RM	2014 RM
NET MOVEMENT IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	2	2
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	2	2
Represented by:		
Cash in hand	2	2

The accompanying notes form an integral part of these financial statements.

Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

1 GENERAL INFORMATION

The Company has remained dormant during the financial year.

The immediate holding company of the Company is Aluminium Company of Malaysia Berhad, a company incorporated in Malaysia. The ultimate holding company of the Company is Hindalco Industries Limited, a company incorporated in India.

The Company is a private limited liability company, incorporated and domiciled in Malaysia.

The Company has no employee and is managed by its immediate holding company. The operating expenses of the Company, including audit fees of RM500 (2014: RM500), have been absorbed by the immediate holding company.

The address of the registered office of the Company is as follows:

No. 3, Persiaran Waja
Kawasan Perindustrian Bukit Raja
41050 Klang
Selangor Darul Ehsan

2 BASIS OF PREPARATION

The financial statements of the Company have been prepared in accordance with the provisions of the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

The financial statements have been prepared under the historical cost convention, unless otherwise indicated in this summary of significant accounting policies.

The preparation of financial statements in conformity with MFRS requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. It also requires Directors to exercise their judgement in the process of applying the Company's accounting policies. Although these estimates and judgement are based on the Directors' best knowledge of current events and actions, actual results may differ.

The Company is in the process of being dissolved and struck off the register of companies. The financial statements have been prepared on the basis that the Company will not continue as a going concern ie. break-up basis. Accordingly, the Directors have stated the assets at their estimated recoverable amounts and provisions have been made for any further liabilities which might arise.

2 BASIS OF PREPARATION (CONTINUED)

(a) New accounting standards, amendments and improvements to published standards and interpretations that are applicable to the Company and effective for the current financial year are as follows:

- Amendments to MFRS 132 "Offsetting Financial Assets and Financial Liabilities"
- Amendments to MFRS 136 "Recoverable Amount Disclosures for Non-Financial Assets"
- Amendments to MFRS 139 "Novation of Derivatives and Continuation of Hedge Accounting"
- Amendments to MFRS 10, MFRS 12 and MFRS 127 "Investment Entities"
- IC Interpretation 21 "Levies"

The application of the standards and amendments to standards does not have a material impact to the financial statements of the Company.

(b) Standards, amendments to published standards and interpretations to existing standards that are applicable to the Company but not yet effective

The application of the standards and amendments to standards is not expected to have a material impact to the financial statements of the Company.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

For the purpose of statements of cash flows, cash and cash equivalents comprises cash in hand.

3.2 Share capital

Ordinary shares are classified as equity. Distributions to holders of an equity instrument is recognised directly in equity and the corresponding liability is recognised in the period in which the dividends are approved.

3.3 Taxation

The tax expense for the period comprises current and deferred tax. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company operates and generates taxable income.

Deferred tax is recognised, using the liability method, on temporary differences arising between the amounts attributed to assets and liabilities for tax purposes and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses or unused tax credits can be utilised.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.4 Functional and presentation currency

Items included in the financial statements of the Company's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements are presented in Ringgit Malaysia, which is the Company's functional and presentation currency.

4 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Given that the Company was dormant, it does not face any significant financial risks during the financial year.

5 TAX

There is no tax charge for the current financial year as the Company has no assessable income.

6 SHARE CAPITAL

	2015 RM	2014 RM
Authorised:		
Ordinary shares of RM1 each	100,000	100,000
Issued and fully paid:		
Ordinary shares of RM1 each	2	2

7 APPROVAL OF FINANCIAL STATEMENTS

The financial statements have been approved for issue in accordance with a resolution of the Board of Directors dated 27 May 2015.

Company No.

523448	D

AL DOTCOM SDN BHD
(Incorporated in Malaysia)

STATUTORY DECLARATION PURSUANT TO SECTION 169(16) OF THE COMPANIES ACT, 1965

I, Bernard William A/L William G. Gomez, being the Director primarily responsible for the financial management of AL Dotcom Sdn Bhd, do solemnly and sincerely declare that the financial statements set out on pages 1 to 7 are, in my opinion, correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

BERNARD WILLIAM A/L WILLIAM G. GOMEZ

Subscribed and solemnly declared by the abovenamed Bernard William A/L William G. Gomez at Bukit Raja, Klang in Malaysia on 27 May 2015, before me.

PESURUHJAYA SUMPAH
No: B413
Nama: AZMI BIN ISHAK
MALAYSIA

COMMISSIONER FOR OATHS

No. 31-1, Tingkat Satu
Jalan Tiara 2B
Bandar Baru Klang
41150 Klang, Selangor

pwc

INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF AL DOTCOM SDN BHD

(Incorporated in Malaysia)
(Company No. 523448 D)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of AL Dotcom Sdn Bhd on pages 1 to 7, which comprise the statement of financial position as at 31 March 2015 of the Company, and the statements of comprehensive income, changes in equity and cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on Notes 1 to 7.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PricewaterhouseCoopers (AF 1146), Chartered Accountants,
Level 10, 1 Sentral, Jalan Travers, Kuala Lumpur Sentral, P.O. Box 10192, 50706 Kuala Lumpur, Malaysia
T: +60 (3) 2173 1188, F: +60 (3) 2173 1288, www.pwc.com/my

INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
AL DOTCOM SDN BHD (CONTINUED)
(Incorporated in Malaysia)
(Company No. 523448 D)

REPORT ON THE FINANCIAL STATEMENTS (CONTINUED)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 March 2015 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that, in our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

PRICEWATERHOUSECOOPERS
(No. AF: 1146)
Chartered Accountants

LEE TUCK HENG
(No. 2092/09/16 (J))
Chartered Accountant

Kuala Lumpur
27 May 2015