

a) An analysis of the net periodic benefit cost as at and for the year ended 31 December 2015 is as follows:

		2015
		Retirement benefits
Analysis of net periodic benefit cost		
Current year service cost	Ps.	80
Interest cost		50
Net periodic benefit cost	Ps.	130

b) An analysis of changes in the defined benefit obligation is as follows:

		Retirement benefits
Defined benefit obligation		
Present value of defined benefit obligation as at 5 January 2015	Ps.	988
Current year service cost		80
Interest cost		50
Benefits paid		-
Actuarial loss on defined benefit obligation		81
Present value of defined benefit obligation as at 31 December 2015	Ps.	1,199

c) An analysis of the net current projected liability is as follows:

		2015
		Retirement benefits
Provisions for		
Vested benefit obligation	Ps.	1,199
Net projected liability	Ps.	1,199

d) The key assumptions used in the actuarial study were as follows:

		2015
Financial assumptions		
Discount rate		7.31%
Expected salary increase rate		4.00%
Inflation rate		3.50%
Biometric assumptions		
Mortality rate		EMMSA 2009
Permanent disability		IMSS 1997

e) In 2015, the Company assumed the employer obligations of the technical personnel transferred to it from Telcel. These employees are distributed across the nine geographic regions where the Company's passive infrastructure is located.