

As at 31 December 2015, the Company has recognized accrued liabilities for short-term employee benefits. An analysis is as follows:

	Balance as at 5 January 2015		Increases for the year		Charges		Balance as at 31 December 2015	
Paid annual leave	Ps.	-	Ps.	1,706	Ps.	512	Ps.	1,194
Vacation premium		-		3,599		1,592		2,007
	Ps.	-	Ps.	5,305	Ps.	2,104	Ps.	3,201

The Company has no employee profit sharing payable, since in accordance with Article 126 of the Mexican Labor Law, newly incorporated companies are exempt from paying employee profit sharing in their first year of operations.