

## **Annex 6**

Break-down and valuation of the assets that constitute the Beneficiary Company's equity.

### Break-down of the assets that constitute the Beneficiary Company's equity:

The assets that constitute the Spin-Off Operation only consist in portfolio investments, as well as clearly identifiable stocks different to all other business units of the Spin-Off Company, and are not represented in other type of independent assets, such as property, plant, equipment and intangible assets or liabilities. Thus, the assets that constitute the Spin-Off Operation are the following:

<b><u>Company</u></b>	<b><u>Identification</u></b>	<b><u>Number of Shares</u></b>	<b><u>Share price as of July 31, 2023</u></b>
Grupo Argos S. A.	TIN number: 890.900.266-3	82,300,360 common shares	\$9,665
Grupo de Inversiones Suramericana S. A.	TIN number: 811.012.271-3	62,032,220 common shares	\$37,200

### Valuation method:

Because it is a symmetrical spin-off where Nutresa's shareholders will keep their shareholdings in the Beneficiary Company, in the same proportion of the shares they hold in Nutresa, the valuation of the assets that will be transferred to the Beneficiary Company as consequence of the Spin-Off shall be the book value method pursuant to the provisions of Section 2.1.15.2, Chapter IV, Title I, Part III from the LBM issued by the SFC.

For all effects of this Spin-Off Project, Nutresa's value as a company is the book equity value recorded in the financial statements as of July 31, 2023. Such financial statements, pursuant to the requirements of the law, have been duly certified by the respective legal representative and public accountant, have been audited by the corresponding tax auditor, and are enclosed together with their notes as integral parts of this Project.

According to Nutresa's accounting policy and the IFRS policies adopted by the Company, to determine the book value of each asset, specific measurement rules are used in accordance with the nature of each asset. In the case of the assets that constitute the Spin-Off Operation, due to the fact that they are stocks listed on the BVC, their measurement is made by taking into account the reasonable values of the investments considering their actual trading price as of the closing of the market and, for accounting purposes, their value as of the last trading day of the accounting close month is used. Such measurement is consistent with the valuation method adopted for the Spin-Off Operation and, in the same way, addresses and observes the accounting policies in relation to the acknowledgment, measurement and valuation of each asset according to the International Financial Reporting Standards (IFRS) enforceable for the organizations included in Group 1, where Nutresa has been included for being an issuer of securities.