

Annex 7

Document containing the explanation of the Distribution of Stocks.

Because it is a symmetrical spin-off, all of Grupo Nutresa's shareholders will be shareholders in the Beneficiary Company, in the same proportions, while maintaining their shareholdings in the Spin-Off Company.

The allocation proportion will consist in one (1) share in the Beneficiary Company for each Nutresa stock the shareholder owns according to the shareholder book of the latter company as of the closing of the third (3rd) business day preceding the completion of the Spin-Off.

Therefore, the Beneficiary Company will be incorporated with 457,755,869 shares outstanding, which correspond to the number of Nutresa's current shares outstanding.