Healthier Ingredient Development Scheme



Thank you for your interest in the Healthier Ingredient Development Scheme. Please read this document carefully before applying. You are advised to be as comprehensive as possible in your application.

We wish you success with your application.

SECTION 1: Background

The Healthier Ingredient Development Scheme (HIDS) is an initiative by Health Promotion Board (HPB) to better equip ingredient suppliers with the ability to develop and market healthier ingredients to the food service sector. Types of healthier ingredients under the scheme are healthier oil, wholegrain noodle, wholegrain rice, sugar-sweetened beverage, sauce and dessert. Each type of healthier ingredient must be a separate application.

SECTION 2: Eligibility Criteria

The Applicant must fulfil the following conditions:

- a) Be a business entity registered with ACRA as a sole-proprietorship, partnership or company and physically present in Singapore. For the entire duration of the qualifying period, HPB shall be informed of any change in the sole proprietorship, partner(s) of the partnership or shareholding in the company.
- b) Import healthier ingredients into the Singapore market for Healthier Choice Symbol (HCS) certification, or manufacture it within Singapore.
- c) Supply healthier ingredients directly or indirectly to qualifying F&B outlets and/or retailers in Singapore.
- d) Supply healthier ingredients which meet the technical specifications spelt out in (Annex A)
- e) Have been in business for at least 3 years

SECTION 3: Supportable items under HIDS

There are three supportable categories under the HIDS, namely: (1) Product Development, Packaging and Certification; (2) Marketing and Publicity; and (3) Trade Promotions. The Applicant may apply for any one or more of the supportable categories.

3.1 Product Development, Packaging, and Certification

Under this component, scheme participants will be supported to conduct innovations and developments of the healthier ingredient to be sold in Singapore. Examples include, but are not limited to, developing healthier cooking oil blends with better frying durability, developing noodle with higher wholegrain percentage and developing a lower-sugar beverage using functional sugars. HPB may impose conditions as to what constitute a supportable product development, packaging, and certification activity.

To apply for this funding category, the Applicant is required to complete Section E of the Application Form (Product Development, Packaging and Certification) and submit the proposal with relevant supporting documents to HPB.

Each scheme participant must complete the approved project by the end of the one (1) year qualifying period. However, the HIDS includes an option for scheme participants to extend the support for activities under this category to a two (2) year qualifying period. If the scheme participant chooses to exercise this option, he will not be able to apply for the other two supportable categories (Marketing & Publicity, Trade Promotion). The total grant supportable over the two years will still be capped at \$500,000. Scheme participants must submit quarterly progress and sales reports as proof that activities were conducted.

3.2 Marketing & Publicity

The HIDS encourages and supports continuous efforts made by scheme participants to market the newly-developed healthier ingredient to F&B operators in Singapore, so as to increase consumers' receptivity towards the healthier ingredients. Supportable items include, but are not limited to cost of designing and printing marketing collaterals and sample distribution to potential customers. HPB may impose conditions as to what constitute a supportable marketing & publicity activity.

To apply for this funding category, the Applicant is required to complete Section E of the Application Form (Marketing & Publicity) and submit the proposal with relevant supporting documents to HPB.

Each scheme participant must complete the approved project by the end of the one (1) year qualifying period. Scheme participant must submit quarterly progress and sales reports as proof that activities were conducted.

3.3 Trade Promotions

Trade promotions will be supported to recognise scheme participants' active engagements to increase receptivity of Singapore's F&B operators towards the newly-developed healthier ingredients. Examples of qualifying trade promotions under this supportable category include, but are not limited to, bulk purchase rebates and customer loyalty benefits. HPB may impose conditions as to what constitute a supportable trade promotions activity.

To apply for this funding category, the Applicant is required to complete Section E of the Application Form (Trade Promotions) and submit the proposal with relevant supporting documents to HPB.

Each scheme participant must complete the approved project by the end of the one (1) year qualifying period. Scheme participant must submit quarterly progress reports and sales reports as proof that activities were conducted.

3.4 Evaluation of proposals

All proposals will be evaluated based on criteria which include, but are not limited to:

- i) Cost of Investment (COI) & Return of Investment (ROI)
- ii) Impact
- iii) Cost-Effectiveness
- iv) Feasibility & Track Record

HPB's decision on the outcome of the evaluation of the proposals is final and conclusive.

3.5 Qualifying criteria

3.5.1 Qualifying products

Each Applicant may submit more than one product per ingredient type in its application. Each product will be assessed independently for eligibility. The committed sales volume of a scheme participant's qualifying products in each type of healthier ingredient (i.e. healthier oil, wholegrain noodle, wholegrain rice, sugar-sweetened beverage, sauce and dessert) may however be combined for the purpose of evaluating the proposal and during quarterly sales reports.

For instance, Supplier A has healthier oil A, healthier oil B, wholegrain noodle C and wholegrain noodle D that have been approved by HPB. Sales for the healthier oil category will be based on combined sales volumes of healthier oil blends A and B. Likewise, sales for the wholegrain noodle category will be based on combined sales volumes of wholegrain noodles C and D.

3.5.2 Qualifying F&B Outlets

F&B outlets which the scheme participant supplies the healthier ingredients to must meet all the following criteria in order for the F&B outlet to be classified as a qualifying F&B outlet:

- a) Has a permanent Singapore commercial address which is **accessible to general public** (home addresses for example, are not allowed);
- b) Has a storefront for sales transaction;
- c) Supported healthier ingredient product(s) must be used at the F&B premises itself; and
- d) Is physically located within Singapore main island, unless otherwise approved by HPB in writing.

Exceptions may be made for the following F&B types, evaluated strictly on a case by case basis guided by the following general guidelines:

- a) Central kitchens, provided that:
 - Food must be distributed to F&B outlets owned by the same parent company as the central kitchen, substantiated with documentary proof. Central kitchens that supply food to nonsubsidiaries will not covered under the scheme.
 - List and addresses of subsidiary outlets must be made known to HPB. Breakdown of sales to subsidiary outlets must be provided upon request.
- b) Hotel central kitchens, provided that:
 - The F&B outlet(s) supplied by the central kitchen within the hotel must be disclosed, along with usage amounts (with documentary proof if requested), and must meet the central kitchen criteria set out above.
- c) Mixed-use F&B operators, provided that:
 - Non-qualifying operations (e.g. food manufacturing) are clearly segregated or do not form more than 10% of total operations or such other percentages as determined solely in HPB's discretion.
- d) Other F&B outlet types that do not qualify for the supported healthier ingredient product(s) are listed here:
 - F&B outlets located within construction sites.

HPB's decision on the eligibility of an F&B outlet being included for the assessment of the bonus incentive is final and conclusive and no appeals will be entertained.

SECTION 4: Funding Quantum

HIDS will fund **up to 80%** of total qualifying project investment, and scheme participants will **co-pay 20%** of the remaining project cost. There will be an **overall cap of \$500,000** for the three (3) supportable categories. Scheme participants have the flexibility to distribute the \$500,000 across the three supportable categories.

Supportable Category	Maximum Grant Quantum per Qualifying Period
Product Development, Packaging, and Certification	
Marketing & Publicity	\$500,000
Trade Promotions	

SECTION 5: Unsupportable items under HIDS

Funding will not be extended to:

- a) Activities and sales of qualifying healthier ingredient product(s) conducted outside the one (1) year qualifying period of the grant;
- b) Activities that will bring HPB to disrepute;
- c) Direct or indirect sale, distribution or export of qualifying healthier ingredient product(s) to persons or entities outside of Singapore¹;
- d) Sale of qualifying healthier ingredient product(s), directly or indirectly, by the Applicant to its related companies (as defined in the Companies Act (Cap. 50) unless with prior HPB approval on exception basis;
- e) Project activities and ingredients receiving other sources of government funding either directly or indirectly by the parent company, subsidiary or associate company of Applicant;
- f) Qualifying healthier ingredient product(s) sold in small pack sizes meant for retail settings and/or household use;
- g) Any GST, taxes or levies payable to the competent authorities; and
- h) Any other unsupportable items as determined by HPB in its sole discretion.

SECTION 6: Support from HPB

Upon approval of the HIDS application, scheme participants are entitled to:

a) Having their products endorsed with HPB's Healthier Choice logo;

¹ Scheme participants are encouraged to take all reasonable precautions in ensuring that the healthier ingredient which is the subject of its claim is not subsequently sold, distributed or exported to persons or entities outside of Singapore by its customers. It is the scheme participant's responsibility to ensure the accuracy of the Quarterly Sales Progress Reports which must include the scheme participant's downstream distribution network. Compliance of first tier downstream distributor(s)/wholesaler(s) will be at the sole responsibility of the scheme participants.

- b) Having their downstream F&B outlets endorsed with HPB's decals;
- c) Listing on HPB's website and other publicity platforms. If scheme participants do not wish to have their and/or distributors' contact details published on HPB's web portal, please opt out via the acknowledgement receipt issued upon successful application; and
- d) Opportunity to participate in HPB's marketing campaigns.

SECTION 7: Application

Application for each type of healthier ingredient (i.e. healthier oil, wholegrain noodle, wholegrain rice, sugar-sweetened beverage, sauce and dessert) must be a **separate submission**. For instance, if Applicant is applying for healthier oil and wholegrain rice ingredients, it is required to fill up two (2) separate application documents.

Please visit http://www.hpb.gov.sg/HIDS to download the Application Form and other necessary templates. Take note that all applications must be typewritten and incomplete application (e.g. missing supporting documents, incomplete information etc.) will not be processed and will be rejected.

Kindly submit both **softcopy (Microsoft format and not PDF) and hardcopy** of the completed Application Form, proposal and relevant supporting documents. Please email the softcopy to HPB_HIDS@hpb.gov.sg and **hand deliver** the hardcopy documents to:

Attention: Ms. Nuraini Chuhari
Health Promotion Board
3 Second Hospital Avenue
Singapore 168937
Level 4 Healthy Food & Dining Division

7.1 Application process

Submission of Application

Interested Applicants may submit application when ready.

Confirmation of Receipt

Applicants will receive confirmation email within 1 week to inform Applicants that their applications have been received.

Notification of Successful Application

Applicants will be notified of outcome via email. HPB will issue Letter of Award to successful Applicants.

Endorsement of Grant Award Letter

Signed hardcopy Grant Award Letter has to reach HPB within 30 days of HPB sending out the letter.

Commencement of HIDS

Successful Applicants can commence sales and activities from the commencement date .

SECTION 8: Monitoring of Scheme

HPB will conduct regular random inspections to ensure that the healthier ingredient product(s) reach the F&B outlets and that all terms and conditions of HIDS are strictly adhered to. Participants that have been found to have deviated from the scheme's terms and conditions without a valid explanation may face suspension and/or forfeiture of reimbursement of the claims and/or termination of the Grant.

Scheme participants must submit the following progress reports (in **both hardcopy and softcopy**) to **HPB one** (1) month after the end of each quarter (i.e. Applicants have to submit progress reports of sales and activities conducted from 1 July – 30 Sept 2019 by 31 Nov 2019).

- 1. Quarterly Sales Progress Report.
 - Scheme participants must use the excel spreadsheet template provided by HPB. Kindly adhere
 to the business type categorisations in the drop-down list. Definition of business types is also
 included in the excel spreadsheet.
 - Sales Progress Report must reflect monthly sales to each scheme participants' direct customers (distributors/wholesalers) and their downstream F&B outlets (ultimate recipients of the healthier ingredient products).
 - Scheme participant's first tier downstream distributor(s)/wholesaler(s) may separately send
 HPB the list of F&B outlets to which they have supplied the healthier ingredient product(s) to.
 Do note that this list must reach HPB by the deadline. Downstream distributor(s)/wholesaler(s)
 have to inform HPB of the scheme participant which it is purchasing the healthier ingredient
 product(s) from.

- Compliance of the first tier downstream distributor(s)/wholesaler(s) will be at the sole responsibility of the scheme participant.
- 2. Quarterly Progress Report of qualifying activity in supportable categories

SECTION 9: Grant Disbursement

The approved Grant will be disbursed on a reimbursement basis, upon achievement of the key performance indicators (KPIs) as submitted in the relevant proposal(s) and approved by HPB. The Applicant is required to indicate two types of KPIs in each proposal: (i) **Activity KPI(s)**; and (ii) **Outcome KPI(s)**. For milestones completed in the first six (6) months of the qualifying period, scheme participants will be able to claim up to 64% of the cost of each approved activity under the Activity KPI(s). The remaining 16% of the cost of each approved activity under the Activity KPI(s) will be disbursed at the end of the one (1) year qualifying period upon satisfactory fulfilment of the Outcome KPI(s). Please note that the HIDS is taxable and hence ineligible for tax exemption. Scheme participants are required to check with the tax authority on any taxation issues pertaining to the grant received. For the avoidance of doubt, the award of the grant does not absolve the scheme participants from compliance with any requirements of the tax laws and regulations in Singapore which are applicable to the scheme participants.











Applicant commits to investing **\$100k** of qualifying activities

HPB approves proposal and supports 80% of investments, i.e. **\$80k** grant award value.

Scheme participant invests \$100k in qualifying activities













HPB disburses remainder 20% for KPIs fulfilment, i.e. \$80*20% = \$16k

HPB assess output deliverables upon completion of project for compliance with Outcome KPIs.

Upon achievement of Activity KPIs, HPB pay out 80% of grant award value i.e. \$80k*80% = \$64k

HPB will process the reimbursement claim upon receipt of the documents mentioned in Section 8, as well as the following documents. All the following documents (both hardcopy and softcopy) have to be submitted within two (2) months from the end of the claim cycle.

- a) Special Purpose Audit Report by External Auditor;
- b) HPB's prescribed claim form;
- c) Completed Interbank GIRO form (applicable only for 1st claim or if there is any change in bank detail); and
- d) Statement of claims showing a summary of all the cost items (incl individual invoices) that the scheme participant is claiming for
- e) Any other documents required by HPB

The special purpose audit shall be conducted by an independent certified public accountant, registered with ACRA, in a public accounting corporation, accounting firm or accounting LLPs². The external auditor shall express their independence and compliance with ethical requirements for the special purpose audit on the face of the report to be submitted to HPB. External auditors will be engaged by scheme participants at the **scheme participants' own costs**.

In the event that irregularities are found in any of the submitted documents, HPB reserves the right to seek explanation from scheme participants. It is the scheme participants' responsibility to ensure that all information, including the information of current downstream distribution network (i.e. list of F&B outlets receiving the healthier ingredient products) provided is accurate and true. Failure to cooperate or to provide reasonable explanation may result in the claim being rejected by HPB and/or the subsequent suspensions of claims related to the scheme participants' customer(s) in question.

HPB may withhold its approval of the reimbursement claim, if HPB requires further clarification or explanation from the scheme participant with regard to the information furnished in the supporting documents or if HPB, in its sole discretion, deems the supporting documents to be inadequate and/or inaccurate and/or unsatisfactory and/or if the supporting documents are not submitted within the stipulated time. Failure to cooperate or to provide reasonable explanation may result in the claims being rejected by HPB and/or the subsequent suspensions of claims (partial or in full) and/or termination of the Grant.

The approved Grant amount will be credited to the bank account via interbank GIRO as provided by the Company upon HPB's approval of the reimbursement claim.

HPB reserves the right to use information provided by the scheme participants for its marketing, publicity and campaign purposes and to verify the scheme participants' compliance with the terms and conditions and guidelines of the Scheme.

SECTION 10: Further information

For further information, please email to: HPB HIDS@hpb.gov.sg, or visit our website at www.hpb.gov.sg/HIDS

² Please refer to the Accountants Act (Chapter 2) for definition of public accountant and public accounting corporation, accounting firm or accounting LLPs.

ANNEX A – Technical Specifications for Healthier Oil, Wholegrain Rice, Wholegrain Noodle, Sugar-Sweetened Beverage, Sauce, Dessert

HEALTHIER OIL

Nutritional Specifications

Saturated fat	≤ 35g/100g
Trans fat	≤ 0.5g/100g

(AOCS Ce 1h-05)

Quality Parameters³LimitMoisture and insoluble impurities (AOCS Ca
2c-25, 2009, & AOCS Ca 3a-46,2009) $\leq 0.10\%$ Peroxide Value (AOCS Cd 8b-90, 2011) $\leq 5 \text{ meq/kg}$ Oil Stability Index (AOCS Cd 12b-92, 2013) $\geq 14 \text{ hrs at } 110^{\circ}\text{C}$

WHOLEGRAIN RICE

Sub-Category	Energy (kcal/ serving)	Fat (g/100g)	Saturated Fat (g/100g)	Trans Fat (g/100g)	Sodium (mg/100g)	Dietary fibre (g/100g)	Total Sugar (g/100g)	% of Whole- grains*
Whole-grains • Rice (unpolished)				All acc	eptable			100
Mixed rice ¹		All acceptable						
• Wholegrains ¹				All acc	eptable			100

³ Quality parameters will be assessed upon manufacture. Deterioration upon storage will be taken into consideration during the random sampling and checks on ingredients.

WHOLEGRAIN NOODLE

Sub-Categories	Current guidelines	Revised guidelines ⁴
Driental noodles (Dry)	1	
a. Wheat noodles Revised		
- Fat (g/100g)	≤ 2	≤2
- Sodium (mg/100g)	≤ 180	≤ 180
- Dietary fibre (g/100g) Revised#	≥ 2	≥ 2 #
- % of Whole-grains*	≥ 10	≥ 15
b. Rice-based noodles (Eg- Rice spaghetti, ot	her forms of thicker rice based no	podles) ^{NEW}
- Fat (g/100g)	-	≤ 2
- Sodium (mg/100g)	-	≤ 180
- Dietary fibre (g/100g) Revised#	-	≥ 2 #
- % of Whole-grains*	-	≥ 15
I Driental noodles (Fresh)		
a. Wheat-based noodles (E.g. Hokkien Yellov	v Noodles) ^{Revised}	
- Fat (g/100g)	· ≤5	<u>≤</u> 5
- Sodium (mg/100g)	≤ 400	<u>≤</u> 500
- Dietary fibre (g/100g) Revised #	-	≥ 2 #
- % of Whole-grains*	≥8	≥ 15
b. Rice-based noodles (E.g. Kuay Teow, Laksa	a Bee Hoon) Revised	
- Fat (g/100g)	≤5	<u><</u> 5
- Fat (g/100g) - Sodium (mg/100g)	≤ 5 ≤ 400	≤ 5 ≤ 400
- Sodium (mg/100g)	≤ 400	≤ 400

 $^{^4}$ For Applicants interested in applying for R&D support for wholegrain noodles, the wholegrain noodles to be developed will need to comply with new guidelines in order to qualify for support.

- Fat (g/100g)	-	≤2
- Sodium (mg/100g)	-	≤ 120
- Dietary fibre (g/100g) Revised#	-	≥ 3
- % of Whole-grains*	-	100

#if the wholegrain criteria is met, the dietary fibre criteria will be an elective criteria.

SUGAR-SWEETENED BEVERAGE

Sub-category	Fat (g/100g)	Saturate d Fat (g/100g)	Trans Fat (g/100g)	Sodium (mg/100g)	Total sugar (g/100g)	Added Sugar (g/100g)
Malted or chocolate drink ^{1,2}	≤2	(a)	≤ 0.1	≤ 120	-	≤ 6³
3-in-1 or 2-in-1 coffee/tea beverages ¹	≤1	-	<u><</u> 0.1	-	≤5	-

Sweetened drinks ^{1,2}						
Non-carbonated drinks/ Asian drink	-	-	-	-	≤ 6g	-
Isotonic drinks	-	-	-	-	<u><</u> 6g	-
Juice drinks (at least 10% fruit juice)	-	-	-	≤40mg	≤6g	-
Carbonated drinks	-	-	-	-	<u><</u> 7g	-

⁽a) Only products with saturated fat not more than 60% of total fat will qualify

Values as per 100ml / 100g prepared or ready to eat. If product is in powder form, the product is to be reconstituted according to manufacturer's direction as stated on the label

Added sugar must be declared in the nutrition information panel.

Based on the amount of added sugar, such as sucrose, glucose, maltose and fructose. It does not include naturally occurring sugar such as lactose. Declaration of added sugar may be supported by a product formulation report, where necessary.

SAUCE

Sub-category ^{(a),#}	Fat (g/100g)	Total Sugar (g/100g) ^{NEW}	Sodium (mg/100g)
Asian Sweet sauce NEW	-	≤ 29	≤ 2500
e.g. rojak sauce, plum sauce, yusheng sauce, sweet & sour sauce, coffee sauce, lemon sauce, satay sauce, etc			
Dark Soy sauce REVISED (incl. black sweet sauce and kecap manis)	-	≤40	≤ 4000
Soy sauce (Others) and Marinades REVISED e.g. Herb/spice-infused soy sauce, flavoured / seasoned soy sauce	-	≤21	≤ 3500
Sweetened syrups NEW e.g. sugar syrup for cooking	-	≤ 60	-
Tomato/ chilli sauces REVISED	-	≤ 18	≤ 750
Asian Recipe Mixes ^{1 REVISED} e.g. Laksa paste, mee goreng paste, Curry fish/chicken paste, Mee siam paste, Mee goreng paste, etc	-	≤ 5	≤ 250

Asian Savoury sauce NEW			
e.g. black pepper sauce, black bean sauce, belacan or sambal, kung bo sauce, XO sauce, etc	-	-	≤ 1400
Light Soy sauce	-	-	≤ 4 500
Oyster/vegetarian oyster sauces (incld. Abalone sauce)	-	-	≤ 3000
Other sauces (Western) e.g. BBQ, steak sauce, mustard	-	-	≤ 800
Pasta sauceTomato basedCream / cheese based	≤ 5 ^(b)	-	≤ 300 ≤ 400
Soup and broth ¹	≤ 4 ^(b)		≤ 200

⁽a) The use of Sodium alternatives and replacers are allowed in the formulation of the product e.g. Potassium Chloride, IMP, yeast extracts, natural flavour enhancers, mixes of herbs and spices etc. Manufacturers may refer to the Eight schedule of the Singapore Food Regulation for a list of permitted general purpose Food Additives.

[#]Where applicable and relevant, dietary fibre in the amounts of ≥25% higher compared to reference sauce may be added.

Values as per 100ml / 100g prepared or ready to eat. If product is in powder form, the product is to be reconstituted according to manufacturer's direction as stated on the label.

DESSERT

Sub-Category	Energy (kcal/ serving)	Fat (g/ 100g)	Saturated Fat (g/ 100g)	Trans Fat (g/ 100g)	Sodium (mg/ 100g)	Dietary fibre (g/ 100g)	Total Sugar (g/ 100g)	% of Whole- grains
Local and seasonal cakes (E.g. mooncakes, Nian Gao, pineapple tarts, Nonya kueh, tapioca kueh)	-	compared	at reduction to reference ood ^(a)	≤ 0.1	-	≥ 3.0	≥ 25% sugar reduction compared to reference food ^(a)	-
Ice cream (Includes Sorbet)	<u>≤</u> 200	≤ 12	-	≤ 0.5	-	≥ 3.0	≤ 17	-
Frozen yogurt	<u>≤</u> 200	<u>≤</u> 5	-	-	≤ 120	≥ 3.0	≤ 20	-
Local clear soup desserts (E.g. Cheng Tng, green bean soup, tau suan)	≤ 200	-	-	-	-	≥ 3.0	≤6	-
Soup/Paste desserts (with dairy / cream) (E.g. almond paste, black sesame paste, pulot hitam, mango sago)	<200 ≤200	≤2.5	≤1.5	-	-	≥ 3.0	<u><</u> 6	-
Ice shaving desserts (E.g. Bingsu, Bubur Cha Cha, Chendol)	≤ 200	≤ 2.5	≤1.5	-	-	≥ 3.0	≤6	-
Jellies (E.g. grass jelly, Aiyu, Fruit jellies)	≤ 200	-	-	-	-	≥ 3.0	≤ 13 (≤11 from April 2019)	-
Pudding (E.g. mango pudding, rice pudding)	≤ 200	≤1.5	Pdts not more than 60% of total fat will qualify	-	≤ 120	≥ 3.0	≤ 13 (≤11 from April 2019)	-

⁽a) From NC1 of A Handbook on Nutrition Labelling (Singapore), a 'reference food' is defined as one of the following:

i) The regular product which has been produced for a significant period by the manufacturer making the nutrient claim or

ii) A weighted average of an industry norm for that particular type of food or

iii) A food whose composition is determined by reference to published food composition tables

Sub-Category	Energy (kcal/ serving)	Fat (g/100g)	Saturated Fat (g/100g)	Trans Fat (g/100g)	Sodium (mg/100g)	Dietary fibre (g/100g) Revised#	Total Sugar (g/100g)	% of Whole- grains*
Cakes	-	<u>≤</u> 22	-	≤ 0.2 ^(g)	<u>≤</u> 300	≥ 3 ^(h)	≤ 24	≥ 10 ^(e)

⁽e) Based on weight of the final product.

⁽g) Where butter is the primary and/or only source of fat used in the recipe, applications can be assessed on a case-by-case basis due to the presence of naturally occurring trans-fat in butter.

⁽h) Products in this category have to meet both the wholegrain and dietary fibre requirements