

# Healthier Ingredient Promotion Scheme



*Thank you for your interest in the Healthier Ingredient Promotion 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 Promotion Scheme (HIPS) is an initiative by Health Promotion Board (HPB) to support the marketing and promotion of Healthier Choice Symbol (HCS) certified healthier ingredients in 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) Have HCS certified products for the above mentioned healthier ingredients
- 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 HIPS**

There are two supportable categories under the HIPS, namely: (1) Marketing and Publicity; and (2) Trade Promotions. There is a third category under the HIPS: (3) Ingredient Thematic Promotion. All scheme participants are automatically included in this category unless they opt out of it during the application process. The Applicant may apply for any one or more of the supportable categories.

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.

### **3.1 Marketing & Publicity**

The HIPS encourages and supports continuous efforts made by scheme participants to market healthier ingredients 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.

### **3.2 Trade Promotions**

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Trade promotions will be supported to recognise scheme participants' active engagements to increase receptivity of Singapore's F&B operators towards the 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.

### **3.3 Ingredient Thematic Promotions**

As part of HPB's efforts to educate consumers and F&B operators on the healthier ingredients available in the F&B industry, HPB organises ingredient thematic promotions at selected F&B settings in order to promote the use and consumption of healthier ingredients. As part of our promotions, we require HIPS scheme participants to provide support during these promotions which include, but are not limited to, delivery of ingredient samples, trade promotions, etc. to be carried out by the scheme participant. All costs involved in the ingredient thematic promotion will be fully borne by HPB and claimable under the HIPS.

Scheme participants are automatically included in this category when applying for the HIPS. Scheme participants are to check the opt out box if they are unwilling to offer their support for these promotions.

### **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

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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 non-subsidiaries will not be 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**

HIPS 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 \$300,000** for the two (2) supportable categories. Scheme participants have the flexibility to distribute the \$300,000 across the two supportable categories.

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<i>Supportable Category</i>	<i>Maximum Grant Quantum per Qualifying Period</i>
<i>Marketing &amp; Publicity</i>	\$300,000
<i>Trade Promotions</i>	
<i>Ingredient Thematic Promotions</i>	All costs are fully borne by HPB

### SECTION 5: Unsupportable items under HIPS

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 Singapore<sup>1</sup>;
- 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) Any GST, taxes or levies payable to the competent authorities; and
- g) Any other unsupportable items as determined by HPB in its sole discretion.

### SECTION 6: Support from HPB

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

- a) Having their downstream F&B outlets endorsed with HPB's decals;
- b) 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
- c) 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.

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<sup>1</sup> 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.

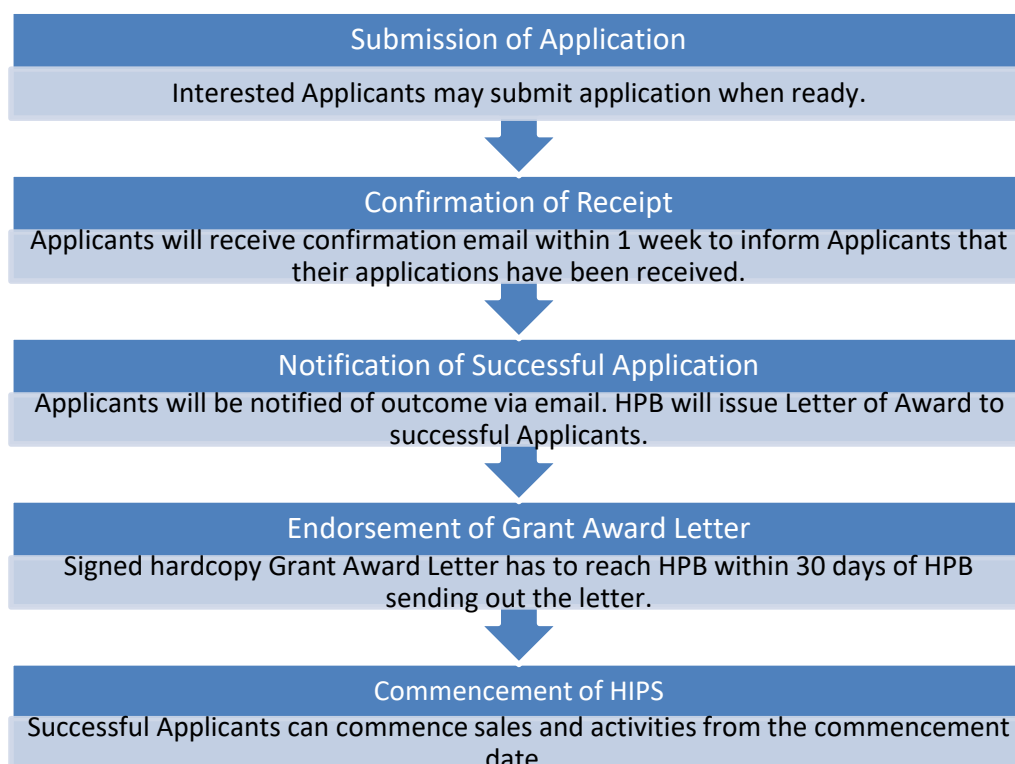
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Please visit <http://www.hpb.gov.sg/HIPS> to download the Application Form and other necessary templates. Take note that all applications must be typewritten and incomplete application (e.g. missing supporting documents, incomplete information etc.) 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](mailto: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



### 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).

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### 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.

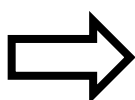
### 2. Quarterly Progress Report of qualifying activity in supportable categories

#### SECTION 9: Grant Disbursement

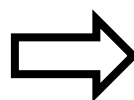
The approved Grant will be disbursed on a reimbursement basis, upon achievement of the key performance indicators (KPIs) as submitted in the relevant proposal(s) and approved by HPB. The Applicant is required to indicate two types of KPIs in each proposal: (i) **Activity KPI(s)**; and (ii) **Outcome 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). Costs incurred under the Ingredient Thematic Promotion category will also be included in the submission of claims every six (6) months. 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.



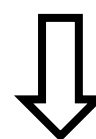
Applicant commits to investing **\$100k** of qualifying activities



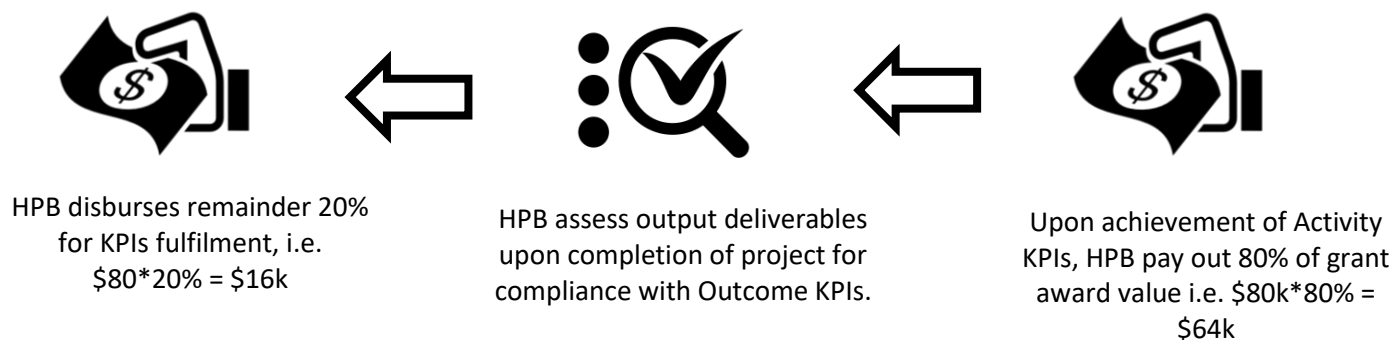
HPB approves proposal and supports 80% of investments, i.e. **\$80k** grant award value.



Scheme participant invests **\$100k** in qualifying activities



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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 1<sup>st</sup> 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 LLPs<sup>2</sup>. 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.

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

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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](mailto:HPB_HIDS@hpb.gov.sg) , or visit our website at [www.hpb.gov.sg/HIPS](http://www.hpb.gov.sg/HIPS)



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

#### HEALTHIER OIL

<i>Nutritional Specifications</i>	<i>(AOCS Ce 1h-05)</i>
<i>Saturated fat</i>	$\leq 35\text{g}/100\text{g}$
<i>Trans fat</i>	$\leq 0.5\text{g}/100\text{g}$

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

#### 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 acceptable				100
• Mixed rice <sup>1</sup>				All acceptable				$\geq 20$
• Wholegrains <sup>1</sup>				All acceptable				100

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

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### WHOLEGRAIN NOODLE

Sub-Categories	Current guidelines	Revised guidelines <sup>4</sup>
<b>1. Oriental noodles (Dry)</b>		
<b>a. Wheat noodles</b> <sup>Revised</sup>		
- Fat (g/100g)	≤ 2	< 2
- Sodium (mg/100g)	≤ 180	< 180
- Dietary fibre (g/100g) <sup>Revised #</sup>	≥ 2	≥ 2 #
- % of Whole-grains*	≥ 10	≥ 15
<b>b. Rice-based noodles (Eg- Rice spaghetti, other forms of thicker rice based noodles)</b> <sup>NEW</sup>		
- Fat (g/100g)	-	≤ 2
- Sodium (mg/100g)	-	≤ 180
- Dietary fibre (g/100g) <sup>Revised #</sup>	-	≥ 2 #
- % of Whole-grains*	-	≥ 15
<b>2. Oriental noodles (Fresh)</b>		
<b>a. Wheat-based noodles (E.g. Hokkien Yellow Noodles)</b> <sup>Revised</sup>		
- Fat (g/100g)	≤ 5	≤ 5
- Sodium (mg/100g)	≤ 400	≤ 500
- Dietary fibre (g/100g) <sup>Revised #</sup>	-	≥ 2 #
- % of Whole-grains*	≥ 8	≥ 15
<b>b. Rice-based noodles (E.g. Kuay Teow, Laksa Bee Hoon)</b> <sup>Revised</sup>		
- Fat (g/100g)	≤ 5	≤ 5
- Sodium (mg/100g)	≤ 400	≤ 400
- Dietary fibre (g/100g) <sup>Revised #</sup>	-	≥ 2 #
- % of Whole-grains*	≥ 8	≥ 15
<b>3. Pasta</b>		

<sup>4</sup> 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.

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-	Fat (g/100g)	-	$\leq 2$
-	Sodium (mg/100g)	-	$\leq 120$
-	Dietary fibre (g/100g) <sup>Revised #</sup>	-	$\geq 3$
-	% 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)	Saturated Fat (g/100g)	Trans Fat (g/100g)	Sodium (mg/100g)	Total sugar (g/100g)	Added Sugar (g/100g)
Malted or chocolate drink <sup>1,2</sup>	$\leq 2$	(a)	$\leq 0.1$	$\leq 120$	-	$\leq 6^3$
3-in-1 or 2-in-1 coffee/tea beverages <sup>1</sup>	$\leq 1$	-	$\leq 0.1$	-	$\leq 5$	-

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### Sweetened drinks<sup>1,2</sup>

• Non-carbonated drinks/ Asian drink	-	-	-	-	$\leq 6g$	-
• Isotonic drinks	-	-	-	-	$\leq 6g$	-
• Juice drinks (at least 10% fruit juice)	-	-	-	$\leq 40mg$	$\leq 6g$	-
• Carbonated drinks	-	-	-	-	$\leq 7g$	-

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

<sup>1</sup> 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

<sup>2</sup> Added sugar must be declared in the nutrition information panel.

<sup>3</sup> 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.

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### SAUCE

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

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Asian Savoury sauce <sup>NEW</sup> e.g. black pepper sauce, black bean sauce, belacan or sambal, kung bo sauce, XO sauce, etc	-	-	≤ 1400
Light Soy sauce	-	-	≤ 4500
Oyster/vegetarian oyster sauces (incl. Abalone sauce)	-	-	≤ 3000
Other sauces (Western) e.g. BBQ, steak sauce, mustard	-	-	≤ 800
Pasta sauce	≤ 5 <sup>(b)</sup>		
• Tomato based		-	≤ 300
• Cream / cheese based			≤ 400
Soup and broth <sup>1</sup>	≤ 4 <sup>(b)</sup>		≤ 200

<sup>(a)</sup> 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.

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

<sup>1</sup> 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.

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### 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)	-	≥ 25% fat reduction compared to reference food <sup>(a)</sup>		≤ 0.1	-	≥ 3.0	≥ 25% sugar reduction compared to reference food <sup>(a)</sup>	-
Ice cream (Includes Sorbet)	≤ 200	≤ 12	-	≤ 0.5	-	≥ 3.0	≤ 17	-
Frozen yogurt	≤ 200	≤ 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	≤ 2.5	≤ 1.5	-	-	≥ 3.0	≤ 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)	-

<sup>(a)</sup>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

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

<sup>(e)</sup> Based on weight of the final product.

<sup>(g)</sup> 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.

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