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Note: Pre-packaged beverages refer to prepacked beverages that are not freshly prepared.


PRE-PACKAGED BEVERAGES

Worked Example A: Clear tea drink

- Ready-to-drink in a bottle
- Ingredients: Water, Tea Extract, Sugar, Flavourings

NUTRITION INFORMATION		
Servings per package: 4		
Serving size: 200 ml		
	Per Serving	Per 100 ml
Energy	86 kcal	43 kcal
Protein	6.2 g	3.1 g
Fat	2.4 g	1.2 g
Saturated Fat	1.6 g	0.8 g
Carbohydrate	9.8 g	4.9 g
Total Sugar	9.8 g	4.9 g

Note: It is optional to declare both 'per serving' and 'per 100 ml'. The energy value and amounts of nutrients may be declared in either or both of those proportions.

Derivation of the grade for Nutri-Grade mark	
Step 1: Sugar content grade	With 4.9 g/100ml total sugar, the sugar content grade is "B".
Step 2: Saturated fat content grade	With 0.8 g/100ml saturated fat, the saturated fat content grade is "B".
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<p>The final grade is "B".</p>  <p>Note that sugar content is rounded to whole number as presented in the Nutri-Grade mark.</p>

PRE-PACKAGED BEVERAGES


Worked Example B: Diet soft drink

- Ready-to-drink in a bottle
- Ingredients: Carbonated Water, Aspartame, Flavourings

NUTRITION INFORMATION	
	Per 100 ml
Energy	0 kcal
Protein	0 g
Fat	0 g
Carbohydrate	0 g

Note: If the fat content is 0 g, the saturated fat content need not be declared on the NIP as it is certainly 0 g as well. Similarly, if the carbohydrate content is 0 g, total sugar content need not be declared on the NIP as it is certainly 0 g as well.

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	With 0 g/100ml total sugar, the sugar content grade is "A".
Step 2: Saturated fat content grade	With 0 g/100ml saturated fat, the saturated fat content grade is "A".
Step 3: Non-sugar substitutes	Contains a permitted non-sugar substitute, and thus cannot be graded "A".
	<p>The final grade is "B".</p> 

PRE-PACKAGED BEVERAGES


Worked Example C: Flavoured dairy beverage

Worked Example C1: Flavoured dairy beverage

- Ready-to-drink in a carton
- Ingredients: Low Fat Cow's Milk, Sugar, Flavourings

NUTRITION INFORMATION	
	Per 100 ml
Energy	70 kcal
Protein	2.1 g
Fat	1.5 g
Saturated Fat	1.0 g
Carbohydrate	11.0 g
Total Sugar	11.0 g
Lactose	4.0 g

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is declared on the NIP, the sugar content to be used for the grading is total sugar minus lactose content (i.e. $11.0\text{ g} - 4.0\text{ g} = 7.0\text{ g}$). The sugar content grade is "C".
Step 2: Saturated fat content grade	With 1.0 g/100ml saturated fat, the saturated fat content grade is "B".
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div>  <p>NUTRI-GRADE</p> <p>A B C D 7% sugar</p> </div> <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "C".</p>

PRE-PACKAGED BEVERAGES


Worked Example C2: Flavoured dairy beverage

- Ready-to-drink in a carton
- Ingredients: Low Fat Cow's Milk, Sugar, Flavourings

NUTRITION INFORMATION	
	Per 100 ml
Energy	70 kcal
Protein	2.1 g
Fat	1.5 g
Saturated Fat	1.0 g
Carbohydrate	11.0 g
Total Sugar	11.0 g

In Example C2, 'lactose' is not declared on the NIP, unlike in Example C1.

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is not declared on the NIP, the total sugar content is used for grading. With 11.0 g/100ml total sugar, the sugar content grade is "D" .
Step 2: Saturated fat content grade	With 1.0 g/100ml saturated fat, the saturated fat content grade is "B" .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div>  </div> <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "D".</p>

PRE-PACKAGED BEVERAGES

Worked Example D: Instant coffee powder

Worked Example D1: Instant coffee powder, with nutrient values declared per 100 ml

- Powder that requires dilution with water before consumption (manufacturer's instructions labelled on the packaging are to mix 30 g of powder with 170 ml of hot water)
- Ingredients: Creamer, Coffee Powder, Malted Milk Powder, Flavourings


NUTRITION INFORMATION			
Serving Size: 30 g (1 sachet)			
Servings Per Package: 15			
	Per 100 g	Per serving	Per 100 ml*
Energy	333 kcal	100 kcal	50 kcal
Protein	6.0 g	1.8 g	0.9 g
Fat	16.7 g	5.0 g	2.5 g
Saturated Fat	14.0 g	4.2 g	2.1 g
Carbohydrate	40.0 g	12.0 g	6.0 g
Total Sugar	13.3 g	4.0 g	2.0 g
Lactose	6.7 g	2.0 g	1.0 g

Note: It is optional to declare both 'per serving' and 'per 100 ml' as prepared. Energy value and amounts of nutrients may be declared in either or both of those proportions.

It is also optional to declare 'per 100 g' as sold.

*As reconstituted according to manufacturer's instructions

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is declared on the NIP, the sugar content to be used for the grading is total sugar minus lactose content (i.e. $2.0 - 1.0 = 1.0$ g). The sugar content grade is "A".
Step 2: Saturated fat content grade	With 2.1 g/100ml saturated fat, the saturated fat content grade is "C".
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div>  <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "C".</p> </div>

PRE-PACKAGED BEVERAGES

Worked Example D2: Instant coffee powder, with nutrient values declared per serving

- Powder that requires dilution with water before consumption (manufacturer's instructions labelled on the packaging are to mix 30 g of powder with 170 ml of hot water)
- Ingredients: Creamer, Coffee Powder, Malted Milk Powder, Flavourings

NUTRITION INFORMATION		
Serving Size: 30 g (1 sachet) Servings Per Package: 15		
	Per 100 g	Per serving
Energy	333 kcal	100 kcal
Protein	6.0 g	1.8 g
Fat	16.7 g	5.0 g
Saturated Fat	14.0 g	4.2 g
Carbohydrate	40.0 g	12.0 g
Total Sugar	13.3 g	4.0 g
Lactose	6.7 g	2.0 g

Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

It is optional to declare 'per 100 g'


The nutrient values on the NIP are stated in terms of 'per serving', and need to be scaled to 'per 100 ml', in order to apply the grading system. To do so, the final volume of the reconstituted beverage should be taken into consideration, after dilution with the fluids.

For the purpose of calculation, it can be taken that addition of 1 g of product results in 1 ml increase in volume of reconstituted beverage.

	Per serving (30 g powder + 170 ml water, i.e. taken to be 200 ml)	Scaled down to 100 ml
Saturated Fat	4.2 g	2.1 g
Total Sugar	4.0 g	2.0 g
Lactose	2.0 g	1.0 g

X (100 ml / 200 ml)

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is declared on the NIP, the sugar content to be used for the grading is total sugar minus lactose content (i.e. 2.0 – 1.0 = 1.0 g per 100 ml). The sugar content grade is "A".
Step 2: Saturated fat content grade	With 2.1 g/100ml saturated fat, the saturated fat content grade is "C".
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div>  </div> <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "C".</p>

PRE-PACKAGED BEVERAGES

Worked Example E: Instant cereal beverage

Worked Example E1: Instant cereal beverage, with two options for reconstitution

- Cereal mix that requires dilution before consumption
- However, there are 2 sets of instructions on packaging:
 - Mix 30 g of cereal mix with 170 ml of warm water; or
 - Mix 30 g of cereal mix with 170 ml of warm, whole milk
- Ingredients: Cereal, Sugar, Skimmed Milk Powder, Palm Oil, Flour, Malt Extract, Flavourings

NUTRITION INFORMATION

Serving Size: 30 g (1 sachet)


Servings Per Package: 15

	Per serving	Per 100 ml*
Energy	100 kcal	50 kcal
Protein	2.0 g	1.0 g
Fat	2.0 g	1.0 g
Saturated Fat	1.5 g	0.8 g
Carbohydrate	18.5 g	9.3 g
Total Sugar	10.0 g	5.0 g
Lactose	4.0 g	2.0 g

The NIP should indicate that the values are based on reconstitution with water. Please see Paragraph 29(b).

*As reconstituted with water

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is declared on the NIP, the sugar content to be used for the grading is total sugar minus lactose content (i.e. $5.0 - 2.0 = 3.0$ g). The grade based on sugar content is "B".
Step 2: Saturated fat content grade	With 0.8 g/100ml saturated fat, the grade based on saturated fat content is "B".
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	The final grade is "B". 

PRE-PACKAGED BEVERAGES

Worked Example E2: Instant cereal beverage, intended to be reconstituted with milk

- Cereal mix that requires dilution with milk before consumption (manufacturer's instructions labelled on the packaging are to mix 30 g of cereal mix with 170 ml of milk)
- Ingredients: Cereal, Sugar, Skimmed Milk Powder, Palm Oil, Flour, Malt Extract, Flavourings

NUTRITION INFORMATION		
Serving Size: 30 g (1 sachet)		
Servings Per Package: 15		
	Per serving	Per 100 ml*
Energy	100 kcal	104 kcal
Protein	2.0 g	3.7 g
Fat	2.0 g	4.1 g
Saturated Fat	1.5 g	2.7 g
Carbohydrate	18.5 g	13.0 g
Total Sugar	10.0 g	8.8 g
Lactose	4.0 g	5.8 g

*As reconstituted according to manufacturer's instructions

Guidance for calculating the nutrient values 'per 100 ml', after reconstitution with milk


- As the type of milk is not indicated, full-fat milk should be considered the default. Please refer to Paragraphs 29(c) and (d) on guidance relating to incorporating the nutritional content of milk in the NIP.
- When scaling to 100 ml, the final volume of the reconstituted beverage should be taken into consideration, after dilution with fluids. For the purpose of calculation, it can be taken that addition of 1 g of product results in 1 ml increase in volume of reconstituted beverage.

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	Per serving (30 g mix)	170 ml full-fat milk	30 g mix + 170 ml full-fat milk (i.e. taken to be 200 ml)	Scaled down to 100 ml
Saturated Fat	1.5 g	$2.25 \text{ g} \times \frac{170 \text{ ml}}{100 \text{ ml}} = 3.825 \text{ g}$	5.325 g	2.7 g
Total Sugar	10.0 g	$4.50 \text{ g} \times \frac{170 \text{ ml}}{100 \text{ ml}} = 7.65 \text{ g}$	17.65 g	8.8g
Lactose	4.0 g	$4.50 \text{ g} \times \frac{170 \text{ ml}}{100 \text{ ml}} = 7.65 \text{ g}$	11.65 g	5.8g
Total Sugar - Lactose	6.0 g	0 g	6.0 g	3.0 g

X (100 ml / 200 ml)

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	As lactose is declared on the NIP, the sugar content to be used for the grading is total sugar minus lactose content. The final sugar content is 3.0 g per 100ml, thus the sugar content grade is "B" .
Step 2: Saturated fat content grade	With 2.7 g/100ml saturated fat, the saturated fat content grade is "C" .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	 <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "C".</p>

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example F: Local Kopi

Worked Example F1: Hot Kopi

- By default, local kopi is prepared with condensed milk. This default preparation shall be the reference variant for grading.
- Ingredients: kopi base brew (made up of roasted kopi powder/coffee grounds and water), condensed milk, hot water

Obtain nutrition information through either of the following methods (refer to [Section 3.3](#) for details):

- 1) Chemical analysis of the beverage;
- 2) Calculations from the known or actual values of the ingredients (e.g. NIP of ingredients such as honey); or
- 3) Calculations from generally established and accepted data (e.g. For raw ingredients such as fruits, the [HPB's Food Composition System Singapore \(FOCOS\)](#) may be used to obtain the respective nutrient values).

For this illustrative example, the following values were used. Industry can choose alternative methods to obtain nutrition information (refer to [Section 3.3](#) of Industry Guidance for details), not limited to the values shown below.

- **For condensed milk**, actual nutrient values on the ingredient's NIP were used and calculated according to the amount of each ingredient used.
- **The water** used in the recipe do not contain calories, protein, carbohydrates or fat.
- However, the kopi base brew will contain calories, sugar and fat as **margarine and/or sugar** is used when roasting the coffee beans for the base brew.

	Ingredients per serving (180ml)			Total per serving
	Water (150ml)	Kopi base brew (made up of coffee grounds roasted with margarine and sugar)	Condensed milk (30ml)	Sum of all ingredients used
Energy	0 kcal	8 kcal	97 kcal	105 kcal
Protein	0 g	0.0 g	2.1 g	2.1 g
Fat	0 g	0.9 g	2.4 g	3.3 g
Saturated Fat	0 g	0.6 g	1.6 g	2.2 g
Carbohydrate	0 g	1.9 g	16.4 g	18.3 g
Total Sugar	0 g	1.9 g	14.8 g	16.7 g
Lactose	0 g	0.0 g	1.6 g	1.6 g

- The information set out below should be made available to any person who wishes to view the information. Lactose and/or galactose are optional to declare within the information below

Note: Kopi served with ice, with the same recipe, will also result in the same grading as ice should not be factored into the grading, as the nutrient values do not differ. The same principle applies to all other beverages that are not pre-packaged, e.g., drinks served with ice from automated beverage dispensers.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

NUTRITION INFORMATION		
Serving Size: 180ml		
	Per serving	Per 100 ml
Energy	105 kcal	58 kcal
Protein	2.1 g	1.2 g
Fat	3.3 g	1.8 g
Saturated Fat	2.2 g	1.2 g
Carbohydrate	18.3 g	10.2 g
Total Sugar	16.7 g	9.3 g
Lactose	1.6 g	0.9 g

(Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

Derivation of the grade for Nutri-Grade mark

Step 1: Sugar content grade	The sugar content to be used for the grading is total sugar minus lactose/galactose content. Since lactose is 0.9g, the final sugar content is 8.4 g per 100ml, thus the sugar content grade is "C" .
Step 2: Saturated fat content grade	With 1.2 g/100ml saturated fat, the saturated fat content grade is "B" .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes

If using simplified mark,

Nutri-Grade is based on default preparation.

If using full mark,

Nutri-Grade is based on default preparation.

Colour coded scale
(must be visible when simplified mark is used) and **statement** stating basis of grading (must be visible for freshly prepared beverage) must appear at least once or every menu or other material that it is listed on for sale.

Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "C".

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)



Worked Example F2: Hot Kopi C

- Kopi C is prepared with evaporated milk. This default preparation shall be the reference variant for grading.
- Ingredients: kopi base brew (made up of kopi powder, coffee grounds and water), evaporated milk, sugar, hot water
- Refer to worked example F1 (Hot Kopi) on how to obtain nutrient values below.

	Ingredients per serving (190ml)				Total per serving
	Water (150ml)	Kopi base brew (made up of coffee grounds roasted with margarine and sugar)	Evaporated milk (30ml)	Sugar (10g)	Sum of all ingredients used
Energy	0 kcal	8 kcal	42 kcal	40kcal	90kcal
Protein	0 g	0.0 g	2.1 g	0g	2.1 g
Fat	0 g	0.9 g	1.8 g	0g	2.7 g
Saturated Fat	0 g	0.6 g	0.9 g	0g	1.5 g
Carbohydrate	0 g	1.9 g	3.0 g	10g	14.9 g
Total Sugar	0 g	1.9 g	2.5 g	10g	14.4 g
Lactose	0 g	0.0g	0.5 g	0g	0.5 g

NUTRITION INFORMATION		
Serving Size: 190ml		
	Per serving	Per 100 ml
Energy	90 kcal	47 kcal
Protein	2.1 g	1.2 g
Fat	2.7 g	1.5 g
Saturated Fat	1.5 g	0.8 g
Carbohydrate	14.9 g	7.8 g
Total Sugar	14.4 g	7.6 g
Lactose	0.5 g	0.3 g

(Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.)

Derivation of the grade for Nutri-Grade mark	
Step 1: Sugar content grade	The sugar content to be used for the grading is total sugar minus lactose/galactose content. Since lactose is 0.3 g, the final sugar content is 7.3 g per 100ml, thus the sugar content grade is “C” .
Step 2: Saturated fat content grade	With 0.8 g/100ml saturated fat, the saturated fat content grade is “B” .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div> <p>If using simplified mark,</p>  <p>If using full mark,</p>  <p>Colour coded scale (must be visible when simplified mark is used) and statement stating basis of grading (must be visible for freshly prepared beverage) must appear at least once or every menu or other material that it is listed on for sale.</p> </div> <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is “C”.</p>

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example G: Freshly squeezed orange juice

- Orange juice can be prepared with ice or without ice. As ice is not factored into the grading, the Nutri-Grade shall be based on the default preparation, and ice or non-iced version should result in the same grade. (note: if the preparation methods differ between iced and non-iced versions, and are listed as one single item on the menu, please grade using the preparation with the poorer grade as the reference variant.)
- Ingredients: 3 whole oranges

Obtain nutrition information through either of the following methods (refer to [Section 3.3](#) for details):

- 1) Chemical analysis of the beverage;
- 2) Calculations from the known or actual values of the ingredients (e.g. NIP of ingredients such as honey); or
- 3) Calculations from generally established and accepted data (e.g. For raw ingredients such as fruits, the [HPB's Food Composition System Singapore \(FOCOS\)](#) may be used to obtain the respective nutrient values).

For this illustrative example, since fresh fruits are used which do not have NIPs, nutrient values can be obtained either through chemical analysis of the beverage or through generally established and accepted data.





- For fresh oranges**, nutrient values were obtained from [HPB's FOCOS](#), then calculated according to the amount used in the recipe, e.g. one whole orange (150g) contains 12g of sugar, so three whole oranges contain 36g of sugar.

	Total per serving (250ml excluding ice)
	3 whole oranges
Energy	189 kcal
Protein	4.5 g
Fat	0.45 g
Saturated Fat	0 g
Carbohydrate	36 g
Total Sugar	36 g

NUTRITION INFORMATION		
Serving Size: 250ml		
	Per serving	Per 100 ml
Energy	189 kcal	76 kcal
Protein	4.5 g	1.8 g
Fat	0.45 g	0.18 g
Saturated Fat	0 g	0 g
Carbohydrate	36 g	14.4 g
Total Sugar	36 g	14.4 g

X (100 ml
/ 250 ml)

(Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

Derivation of the grade for Nutri-Grade mark	
Step 1: Sugar content grade	The sugar content is 14.4g per 100ml, thus the sugar content grade is “D” .
Step 2: Saturated fat content grade	With 0g/100ml saturated fat, the saturated fat content grade is “A” .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is “D”.</p> <div> <div> <p>If using simplified mark,</p>   <p><i>Nutri-Grade is based on default preparation.</i></p> </div> <div> <p>If using full mark,</p>   <p><i>Nutri-Grade is based on default preparation.</i></p> </div> </div> <div> <p>Colour coded scale (must be visible when simplified mark is used) and statement stating basis of grading (must be visible for freshly prepared beverages) must appear at least once on every menu or other material that it is listed on for sale.</p> </div>

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example H: Blended ice fruit smoothie

Worked example H: Strawberry Blended Ice Smoothie

- For blended ice beverages, ice is incorporated into the preparation to serve as the main medium to form the beverage. As such, ice can be considered within the grading of these blended ice beverages.
- Ingredients: Fresh strawberry puree, full-fat plain yoghurt, honey, ice

Obtain nutrition information through either of the following methods (refer to [Section 3.3](#) for details):

- 4) Chemical analysis of the beverage;
- 5) Calculations from the known or actual values of the ingredients (e.g. NIP of ingredients such as honey); or
- 6) Calculations from generally established and accepted data (e.g. For raw ingredients such as fruits, the [HPB's Food Composition System Singapore \(FOCOS\)](#) may be used to obtain the respective nutrient values).

For this illustrative example, the following values were used. Industry can choose alternative methods to obtain nutrition information (refer to Section 3.3 for details), not limited to the values shown below.

- For fresh strawberry puree, yoghurt and honey**, actual nutrient values on the NIP can be obtained from the products' NIPs, or from [HPB FOCOS](#).

	Ingredients per serving (350ml including ice)				Total per serving
	Ice (150g)	Strawberry puree (100g)	Full-fat plain yoghurt (50ml)	Honey (50ml)	Sum of all ingredients
Energy	0 kcal	30 kcal	73 kcal	158 kcal	261 kcal
Protein	0 g	0.6 g	4.7 g	0.1 g	5.4 g
Fat	0 g	0.4 g	3.4 g	0 g	3.8 g
Saturated Fat	0 g	0.02 g	2.2 g	0 g	2.2 g
Carbohydrate	0 g	4.7 g	4.7 g	41.0 g	50.4 g
Total Sugar	0 g	4.7 g	3.3 g	41.0 g	49.0 g
Lactose	0 g	0 g	1.4 g	0.0 g	1.4 g

NUTRITION INFORMATION





Serving Size: 350ml

	Per serving	Per 100 ml
Energy	261 kcal	75 kcal
Protein	5.4 g	1.5 g
Fat	3.8 g	1.2 g

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		X (100 ml / 350 ml)	
Saturated Fat	2.2 g		0.6 g
Carbohydrate	50.4 g		14.4 g
Total Sugar	49.0 g		14.0 g
Lactose	1.4 g		0.4 g

(Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

Derivation of the grade for Nutri-Grade mark	
Step 1: Sugar content grade	As lactose is declared within the information above, the sugar content to be used for the grading is total sugar minus the lactose content. The final sugar content is 13.6 g per 100ml, thus the sugar content grade is "D" .
Step 2: Saturated fat content grade	With 0.6g/100ml saturated fat, the saturated fat content grade is "A" .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes
	<div> <p>If using simplified mark,</p>   <p><i>For blended ice beverages, Nutri-Grade is based on the preparation with ice.</i></p> </div> <div> <p>If using full mark,</p>   <p><i>For blended ice beverages, Nutri-Grade is based on the preparation with ice.</i></p> </div> <div> <p>Colour coded scale (must be visible when simplified mark is used) and statement stating basis of grading (must be visible for freshly prepared beverage) must appear at least once or every menu or other material that it is listed on for sale.</p> </div> <p>Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "D".</p>

Worked Example I: Specialty tea

Worked Example: Lychee fruit tea (with lychee fruit)

- This beverage only has a default preparation, with no customisation option for sugar level (i.e. there is only a regular version and consumer is unable to choose desired sugar level). The Nutri-Grade shall be based on the default preparation and ice is not factored into the grading.
- Ingredients: water, green tea leaves/powder, lychee syrup, fructose syrup, lychee fruit, ice (no non-sugar substitute used).

Obtain nutrition information through either of the following methods (refer to [Section 3.3](#) for details):

- 7) Chemical analysis of the beverage;
- 8) Calculations from the known or actual values of the ingredients (e.g. NIP of ingredients such as honey); or
- 9) Calculations from generally established and accepted data (e.g. For raw ingredients such as fruits, the [HPB's Food Composition System Singapore \(FOCOS\)](#) may be used to obtain the respective nutrient values).

For this illustrative example, the following values were used. Industry can choose alternative methods to obtain nutrition information (refer to [Section 3.3](#) of Industry Guidance for details), not limited to the values shown below.

- **For lychee syrup and fructose syrup**, actual nutrient values on the ingredients' NIPs were used and calculated according to the amount of each ingredient used.
- **For fresh lychee fruit**, nutrient values were obtained from [HPB's FOCOS](#), then calculated according to the amount used in the recipe, e.g. 130g of raw lychee contains 19.8g of sugar, so 20g of raw lychee contains 3.05g of sugar.
- **The water and green tea leaves/powder** used in the recipe do not contain carbohydrates or fat.

	Ingredients per serving (300ml excluding ice)					Total per serving
	Water (250ml)	Green tea leaves (2g)	Lychee syrup (35ml)	Fructose syrup (15ml)	Lychee fruit (3 pieces)	Sum of all ingredients used (300ml excluding ice)
Energy	0 kcal	0 kcal	112 kcal	45 kcal	19 kcal	176 kcal
Protein	0 g	0 g	0.1 g	0 g	0.2 g	0.3 g
Fat	0 g	0 g	0 g	0 g	0.1 g	0.1 g
Saturated Fat	0 g	0 g	0 g	0 g	0.02 g	0.02 g
Carbohydrate	0 g	0 g	28 g	12 g	4.3 g	44.3 g
Total Sugar	0 g	0 g	27 g	11.4 g	4.1 g	42.5 g

- The information set out below should be made available to any person who wishes to view the information. Lactose and/or galactose are optional to declare within the information below.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)



<div> NUTRITION INFORMATION <div>Based on the recipe, there is 300ml of beverage before being topped with ice. Ice should not be factored into the grading.</div> </div>		
Serving Size: 300ml		
	Per serving	Per 100 ml
Energy	176 kcal	59 kcal
Protein	0.3 g	0.1
Fat	0.1 g	0.03
Saturated Fat	0.02 g	≤0.5 g
Carbohydrate	44.3 g	14.8
Total Sugar	42.5 g	14.2 g

(Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

Derivation of the grade for Nutri-Grade mark



Step 1: Sugar content grade	The sugar content to be used for the grading is total sugar minus lactose/galactose content. Since lactose is 0g, the final sugar content is 14.2 g per 100ml, thus the sugar content grade is "D" .
Step 2: Saturated fat content grade	With ≤0.5 g/100ml saturated fat, the saturated fat content grade is "A" .
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes

If using simplified mark,

Nutri-Grade is based on default preparation (before addition of ice).

If using full mark,

Nutri-Grade is based on default preparation (before addition of ice).

Colour coded scale (must be visible when simplified mark is used) and **statement** stating basis of grading (must be visible for freshly prepared beverage) must appear at least once or every menu or other material that it is listed on for sale.

Taking the poorer grade between the sugar content and saturated fat content grade, the final grade is "D".

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example J: Milk tea (highest sugar level)

- This beverage has no default preparation, and only has customised preparation based on sugar levels from 0%, 25%, 50%, 75%, 100% to 120%. The Nutri-Grade will be based on the preparation with the highest sugar level (120%).
- Toppings are separately graded (see next example).
- Ingredients: black tea leaves/powder, water, full cream milk, condensed milk, caned sugar syrup and ice (no non-sugar substitute used).

For this illustrative example, the following values were used. Industry can choose alternative methods to obtain nutrition information (refer to [Section 3.3](#) for details), not limited to the values shown below.

- **For full cream milk, non-dairy creamer and caned sugar syrup**, actual nutrient values on the NIP can be obtained from the products' NIPs, or from [HPB FOCOS](#), then calculated based on the amount of milk used. You may also refer to Paragraphs 29(c) and (d) on guidance relating to incorporating the nutritional content of milk in the NIP.
- **The water and black tea leaves** used in this recipe do not contain carbohydrates or fat.

	Ingredients per serving (3000ml excluding ice)					Total per serving
	Water (175ml)	Black tea leaves (2g)	Full cream milk (50ml)	Non-dairy creamer powder (20g)	Cane sugar syrup (55ml)	Sum of all ingredients used (300ml excluding ice)
Energy	0 kcal	0 kcal	36 kcal	80 kcal	146kcal	262 kcal
Protein	0 g	0 g	1.8 g	0.3 g	0.0 g	2.1 g
Fat	0 g	0 g	2.1 g	7.9 g	0.0 g	10.0 g
Saturated Fat	0 g	0 g	1.4 g	6.5 g	0.0g	7.9 g
Carbohydrate	0 g	0 g	2.4 g	0.1 g	29.8	32.3 g
Total Sugar	0 g	0 g	0.1 g	0.0 g	29.8	30.0 g
Lactose	0 g	0 g	2.3 g	0.0 g	0.0	2.3 g

- The information set out below should be made available to any person who wishes to view the information. Lactose and/or galactose are optional to declare within the information below.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

NUTRITION INFORMATION		
Serving Size: 300ml		
	Per serving	Per 100 ml
Energy	262 kcal	87 kcal
Protein	2.1 g	0.7 g
Fat	10.0 g	3.3 g
Saturated Fat	7.9 g	2.6 g
Carbohydrate	32.3 g	10.8 g
Total Sugar	30.0 g	10.0 g
Lactose	2.3 g	0.8 g

Based on the recipe, there is 300ml of beverage before being topped with ice. Ice should not be factored into the grading.

X (100 ml / 300 ml)

Note: Energy value and amounts of nutrients may be declared in terms of 'per 100 ml' and/or 'per serving'.

Derivation of the grade for Nutri-Grade mark		
Step 1: Sugar content grade	As lactose is declared within the information above, the sugar content to be used for the grading is total sugar minus lactose content. The final sugar content is 9.2 g per 100ml, thus **the sugar content grade is "C"**.	
Step 2: Saturated fat content grade	With 2.6g/100ml saturated fat, **the saturated fat content grade is "C"**.	
Step 3: Non-sugar substitutes	Does not contain non-sugar substitutes	
	If using simplified mark, Nutri-Grade is based on preparation at 120% sugar level (before addition of ice). If using full mark, Nutri-Grade is based on preparation at 120% sugar level (before addition of ice). Colour coded scale (must be visible when simplified mark is used) and statement stating basis of grading (must be visible for freshly prepared beverage) must appear at least once or every menu or other material that it is listed on for sale.	
	Taking the sugar content and saturated fat content grade, the final grade is "C".	

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)


Worked Example K: Sugar Declaration for Toppings

- This example determines the incremental amount of total sugar that a topping (e.g., pearls) would add to a beverage. Any beverage offered by the entity can be used to determine the Sugar Declaration for Toppings.
- We are using milk tea (120% sugar) with pearls, and milk tea (120% sugar) without pearls (example F2 above), for this example's calculations.
- The information set out below (either in per serving in ml or per 100ml) should be made available to any person who wishes to view the information.

made available to any person who wishes to view the information.

NUTRITION INFORMATION Milk tea (120% sugar) with pearls			NUTRITION INFORMATION Milk tea (120% sugar) without pearls	
Serving Size: 300ml				
	Per serving	Per 100 ml	Per serving	Per 100 ml
Energy	302 kcal	101 kcal	262 kcal	87 kcal
Protein	2.1 g	0.7 g	2.1 g	0.7 g
Fat	10.0 g	3.3 g	10.0 g	3.3 g
Saturated fat	7.9 g	2.6 g	7.9 g	2.6 g
Carbohydrate	42.3 g	14.1 g	32.3 g	10.8 g
Total Sugar	40.0 g	13.3 g	30.0 g	10.0g
Lactose	2.3 g	0.8 g	2.3 g	0.8 g

Derivation of the sugar declaration for toppings mark

Step 1: Derive sugar content of drink with and without toppings	Obtain total sugar content (minus lactose, if declared) of drink with and without pearls. Total sugar content of beverage with pearls: 12.5 g per 100ml Total sugar content of beverage without pearls: 9.2 g per 100ml
Step 2: Calculate incremental amount of total sugar added by toppings	Incremental amount of total sugar added by pearls: $12.5 \text{ g} - 9.2 \text{ g} = 3.3 \text{ g per 100ml}$
	<p>The sugar declaration for pearls is</p> <div style="text-align: center;">  </div> <p>Note: the incremental amount of total sugar added by toppings is the same regardless of which beverage is used for the calculation. Thus, only one beverage is needed to derive the sugar declaration for toppings.</p>

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example L: Bubble tea menu

Features of labelling

- 1) Mandatory labelling for **beverages graded “C” or “D”**.
- 2) **Simplified Nutri-Grade mark**, with colour-coded scale indicated on the menu.
 - Simplified Nutri-Grade marks are based on:
 - The customised preparation with the poorest grade, which is 100% sugar.
 - The item as described in menu item (e.g. for “pearl milk tea”, the pearls are taken into consideration)
- 3) A **statement** describing the basis of the mark (including the reference variant) is indicated on the menu.
- 4) **Sugar declaration for toppings mark** is labelled on the menu.

Milk Tea

	1	M	L	Hot
Earl Grey Milk Tea	C 8% sugar	2.80	3.90	2.80
Pearl Milk Tea	C 8% sugar	3.20	4.50	3.20
Milk Tea w Herbal Jelly	C 7% sugar	3.50	4.50	3.50
Brown Sugar Milk Tea	D 11% sugar	3.50	4.70	3.50
Taro Drink	C 8% sugar	3.50	4.70	3.50

Creative Mix

	3			
Passion Fruit Green Tea	D 11% sugar	4.10	5.20	4.10
Lemon Juice w White Pearl & Aiyu	C 9% sugar	4.30	5.40	4.30
Mango Green Tea	C 8% sugar	3.00	4.10	3.00
Lemon Honey w Aloe Vera	C 10% sugar	3.00	4.10	3.00

Sugar level

100% 标准
70% 七成
50% Siew Dai
30% 淡糖
0% Kosong

Choose your toppings

4

Herbal Jelly Konjac Jelly +2% sugar
Aloe vera Pearls +3% sugar
Ice cream +8% sugar

NUTRI-GRADE
A B C D
Nutri-Grade is based on preparation at 100% sugar level (before addition of ice).

Note: Same principles apply for grading and calculations, as Worked Examples A to K.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example M Specialty coffee/tea menu

Features of labelling

- 1) Mandatory labelling for **beverages graded “C” or “D”**.
- 2) **Simplified Nutri-Grade mark**, with **colour-coded scale** indicated on the menu.
 - Simplified Nutri-Grade marks are based on:
 - For regular menu, the reference variant is the **hot version using default preparation**, as it results in the poorest grade.
 - For seasonal menu, the reference variant is **blended ice version with whipped cream**, as it results in the poorest grade.
- 3) A **statement** describing the basis of the mark (including the reference variant) is indicated on the menu.
- 4) **Sugar declaration mark for toppings** is labelled on the menu.

COFFEE DRINKS

SMALL

REGULAR

LARGE

6.60

7.80

8.60

Non-fat / low-fat milk:

almond/coconut/oat/soy milk:

Caramel

1

C

8% sugar

C

9% sugar

Mocha

2

C

9% sugar

C

10% sugar

Vanilla

D

11% sugar

D

12% sugar

Customise Any Drink

4

Syrup: caramel, chocolate, hazelnut, vanilla

+2% sugar

Add-In: chocolate chip, earl grey jelly

+2% sugar



NUTRI-GRADE

A B C D

For drinks with both hot and iced versions, Nutri-Grade is based on default preparation (before addition of ice).

3a


MERRY CHRISTMAS!






Brown sugar latte

Burnt caramel macchiato

	HOT/ICED	BLENDED	HOT/ICED	BLENDED
Small	\$7.60	\$8.20	\$8.10	\$8.70
Regular	\$8.20	\$9.10	\$8.70	\$9.60
Large	\$8.70		\$9.20	\$10.50







For blended beverages,
Nutri-Grade is based on the
preparation with ice and whipped
cream.

3b







Note: Same principles apply for grading and calculations, as Worked Examples A to K.


FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example N: Local kopi/teh menu


Features of labelling

- 3) Mandatory labelling for beverages graded “C” or “D”.
- 4) **Simplified Nutri-Grade mark**, with **colour-coded scale** indicated on the menu.
 - Simplified Nutri-Grade marks are based on the **poorer variant, which is default preparation (i.e. not siu dai, not kosong, before addition of ice)**
- 5) A **statement** describing the basis of the mark (including the reference variant) is indicated on the menu.

BEVERAGE			
		Hot	Cold
Kopi O Kosong		\$1.10	\$1.40
Kopi O	 	\$1.10	\$1.40
Kopi	 	\$1.20	\$1.50
Kopi C		\$1.30	\$1.70

NUTRI-GRADE


Nutri-Grade is based on default preparation (before addition of ice).



Note: Same principles apply for grading and calculations, as Worked Examples A to K.








FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example O: Fruit juice menu

Features of labelling

- 1) Mandatory labelling for beverages graded "C" or "D".
- 2) **Simplified Nutri-Grade mark**, with **colour-coded scale** indicated somewhere on the menu.
 - Labelling is based on menu items, and not ad-hoc items (e.g. if a prospective consumer were to request on the spot for apple, guava, kiwi juice blend).
- 3) A **statement** describing the basis of the mark (including the reference variant) is indicated on the menu.

1
2

FRUIT JUICES	Apple	 8% sugar	\$2.50	Guava	 5% sugar	\$2.50
	Orange	 8% sugar	\$2.50	Mango	 9% sugar	\$3.10
	Apple, Beetroot, Carrot	 5% sugar	\$3.00	Celery, Orange	 5% sugar	\$4.00
	Apple Orange	 8% sugar	\$3.00			
	Starfruit	 4% sugar	\$2.50			
	Kiwi	 5% sugar	\$2.50			
					<i>Nutri-Grade is based on default preparation.</i>	

Note: Same principles apply for grading and calculations, as Worked Examples A to K.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Worked Example P: Menu allowing customisation of constituent ingredient components

- Generally, the **Nutri-Grade marks must be applied to each beverage graded “C” or “D”** (e.g. pearl milk tea, passionfruit green tea) based on the **reference variant** (as per item listed on the menu or other material that informs its sale, excluding additional toppings).
- However, in situations that allow prospective consumers to customise constituent components (e.g. tea base, flavour and toppings), there are no ‘default’ beverages offered, as each beverage is broken down to its constituent components. Please see below for an example:

1		2		3
Tea		Flavour		Toppings
\$3.00		+ \$1.00		+ \$0.70
Green Tea		Honey		Pearls
Oolong Tea	+	Passion Fruit	+	Grass Jelly
Black Tea		Strawberry		Aloe vera
		Fresh Milk		

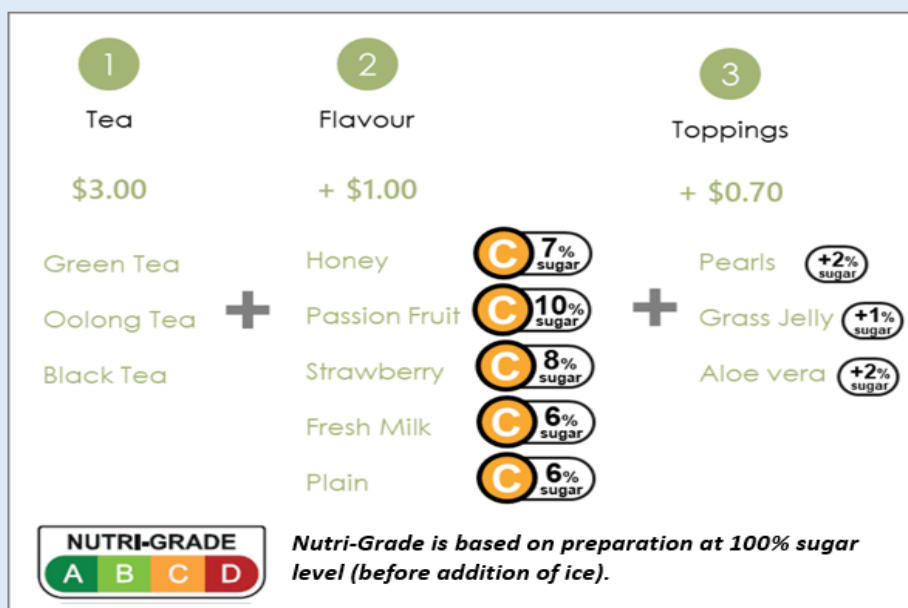
- There are 2 options for labelling such materials:

Option 1 (see Fig L1)

1. Apply the Simplified Nutri-Grade mark for beverages graded “C” or “D”, to Step (2) “Flavour”, using the highest sugar level (e.g. 100% sugar) as the reference variant.
2. Step (2) “Flavour” contains the components of the beverage that vary the sugar/ saturated fat content of the beverage the most (e.g. milk, passionfruit syrup). This is opposed to labelling tea bases in Step (1) “Tea”, which generally have the same sugar/ saturated fat content.
3. If the amount of flavouring added in Step (2) “Flavour” differs according to the type of tea selected in Step (1) “Tea”, apply the principle of using the customised preparation with the poorest grade as the reference variant.

FRESHLY PREPARED BEVERAGES (NEW IN DEC 2023)

Fig L1:



Option 2 (see Fig L2)

Reorganize and list all beverages as individual items and apply the Nutri-Grade marks next to each beverage item graded "C" or "D", using the highest sugar level (e.g. 100% sugar) as the reference variant. This will be similar in layout as most of the other materials that inform the sale of bubble tea.

Fig L2:

