

Product Development, Packaging & Certification Category

Supportable Activities	Non-Supportable Activities
<ul style="list-style-type: none">• Cost of raw ingredients for R&D (e.g. wholegrain flour, functional sugar)• Engage external consultants to assist with R&D (e.g. FIRC)• Packaging design (e.g. artwork, extend shelf-life)• Taste tests (e.g. sensory)• Lab tests and certification (e.g. NIP tests)• Special equipment for R&D (e.g. food texture tester)• Trial production run (e.g. small batch for sampling, quality control)	<ul style="list-style-type: none">• Production costs (e.g. actual mass production)• R&D manpower costs (e.g. salary)• Machinery (e.g. production machine, packing machine)• Non-related lab tests and certification (e.g. GMO, pesticide free, sustainability, low GI tests)• Late payment charges