Dear Sir or Madam:

The International Council of Beverages Associations (ICBA) appreciates the opportunity to provide its perspective on the WHO's "*Integrated Food Profiling Model for Regulatory Measures.*" ICBA is an international non-governmental organization established in 1995 that is the voice of the global non-alcoholic beverage industry. For over twenty-five years, ICBA has been a recognized observer at the Codex Alimentarius Commission, and ICBA holds special consultative status with the United Nations Economic and Social Council (ECOSOC).

Executive Summary

The global non-alcoholic beverage industry is committed to the United Nation's Global Goals for reducing premature mortality from non-communicable diseases ("NCDs"), as part of ensuring healthy lives and promoting well-being for all. We also support a future-focused WHO that provides the highest possible standards of guidance for public health. To earn and sustain that standing, we respectfully urge WHO to consider the following principles when developing normative guidance for Member States, including the draft Food Profiling Model.

First, it should be coherent with UN roadmaps and WHO's own precedent. On policy coherence, the Model departs from the UN's 2018 call for industry to reformulate and reduce sugar. It also departs from the 2025 Political Declaration on NCDs, in which Member States declined to endorse beverage taxes, and from WHO's own Best Buys, which recognize reformulation as one of the most cost-effective interventions available. Yet by treating sweeteners and flavors as regulatory triggers, the model would discourage their consumption and production, despite evidence that low- and no-sugar beverages provide safe, effective options for reducing sugar and calorie intake.

Second, it should respect the mandates of other UN bodies and national authorities. On institutional mandates, the Model recommends regulatory and fiscal action on ingredients and additives that the Codex Alimentarius Commission, the Joint FAO/WHO Expert Committee on Food Additives (JECFA) and national food safety authorities have rigorously assessed and approved as safe and suitable for their intended uses. It does so without presenting new evidence of risk or evidence that restrictions will improve people's health or diet. WHO's own materials describe how "ultra-processed foods" (UPF) "might" affect health and acknowledge that subjective process-based and ingredient-marker decisions can lead to misclassification.

Finally, guidance must be rational and reflect the real-world consequences governments must consider. On real-world conditions, WHO's own analysis flags **nearly all packaged foods and beverages worldwide**[1] for regulatory measures. The tool is designed to drive marketing restrictions, front-of-pack warning labels, procurement exclusions and fiscal measures across that entire scope, without any evidence of health benefits, at a time when governments and households face a global cost-of-living and affordability crisis.

Measured against these principles, the draft model falls short on each. We discuss each of these concerns in turn below and respectfully share our Guiding Principles for Effective Nutrition Policy (Annex A) for consideration.

Our request: We ask that all WHO guidance and recommendations focus on evidence-based guidance for intake of nutrients to limit (saturated and trans-fat, sugar, salt) and nutrients/food groups to encourage, in accordance with high-quality scientific evidence that does not demonstrate that how food is prepared or the presence of approved ingredients is related to health outcomes independent of nutritional intake and diet quality.

[1] WHO finds "97.92% of products in the regulatory reference set capturable by using nutrient thresholds and rules for flavours, colours and sweeteners" (p. 50).

Specific Comments:

I. WHO Guidance Should Be Based on Evidence and Maintain Policy Coherence with UN roadmaps and WHO Precedent

UN and WHO Precedent Supports Reformulation

The proposed model is inconsistent with existing global policy. Since adopting the Global Goals in 2015, the UN has called for engagement that brings Governments, the private sector, civil society, the UN system and other actors together and mobilizes "all available resources."[2] It has since named reformulation as one of those optimal tools available to achieve shared objectives:

- The 2018 Political Declaration on NCDs called on the private sector to "strengthen its commitment" to reducing salt, sugar and fat through reformulation.[3]
- The 2025 Political Declaration on NCDs and Mental Health urged Member States to take measures "to reduce excessive levels of saturated fats, free sugars, and sodium." [4]
- In 2023, the 76th World Health Assembly endorsed updated Best Buys that recognize reformulation as a cost-effective intervention. [5]

Reformulation of foods and beverages containing low- and no-calorie sweeteners has successfully delivered hundreds of new options over recent decades including a large variety of lower-sugar options. Key researchers from a recently published 2-year long randomized controlled trial (RCT) – the gold standard in nutrition science – indicated, "*These latest findings show that concerns about sweeteners disrupting appetite or causing weight gain are not supported when tested in a rigorous, long-term randomized trial. We hope this evidence informs future WHO guidance and public health policy*," and "*This study provides the long-term clinical evidence that has been missing from international discussions. For people trying to manage their weight, non-nutritive sweetened beverages offer an effective alternative to sugar-sweetened drinks—and perform equivalently to water over two years*.[6]" Restricting foods and beverages containing low- and no-calorie sweeteners will also confuse and mislead consumers, making it harder to differentiate products that have less sugar and understand how different options fit in an overall balanced diet.

Similarly, flavors serve as an important tool in reformulation efforts. As part of our industry's ongoing effort to offer more options with fewer calories, categories such as flavored waters, still and sparkling (with or without sweeteners) are growing. Flavors and sweeteners are key tools for reformulation to reduce sugars.

Reformulating products to reduce sodium, sugar, or saturated fat or to address specific dietary needs, such as producing lactose-free options, often requires the incorporation of functional ingredients to ensure food safety, maintain product quality, and preserve consumer acceptance. For instance, sodium reduction may involve replacing standard salt with a suitable substitute, while lowering added sugar in flavored yogurt or milk may require the use of low- or no-calorie sweeteners to retain taste and texture. Similarly, lactase enzymes can be added to milk to create lactose-free options for those individuals with lactose intolerance, enabling broader accessibility and acceptance. These examples highlight the potential unintended consequences of implementing restrictive measures based on processing- or

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[2] "Transforming our world: the 2030 Agenda for Sustainable Development," Resolution adopted by the General Assembly on 25 September 2015, A/RES/70/1 at paras. 39 and 60. (emphasis added)

[3] See 2018 UN High Level Meeting on NCDs Political Declaration, A-73-L-2-EN at OP 44, available at https://digitallibrary.un.org/record/1645265?ln=en .

[4] Political Declaration on NCDs and Mental Health (December 2025), supra note 10.

[5] Resolution: https://apps.who.int/gb/ebwha/pdf_files/WHA76-REC1/A76_REC1_Interactive_en.pdf referring to the update to Appendix 3 found here: https://cdn.who.int/media/docs/default-source/ncds/mnd/2022-app3-technical-annex-v26jan2023.pdf?sfvrsn=62581aa35

[6] See https://scitechdaily.com/scientists-tested-diet-drinks-for-2-years-the-results-may-surprise-you/ (last accessed 11/1/26)

ingredient-based classification schemes. Such schemes are not supported by robust science and risk prematurely shaping policy without an adequate evidence base.

The global beverage industry is answering the UN call-to-action on reformulation

The global beverage industry is answering the call to action for reformulation,[7] and much of this progress relies on safe, approved low- and no-calorie sweeteners that make zero-calorie alternatives possible. Results include:

- Australia: Signatories to the 2018 Sugar Reduction Pledge reduced sugar by 20.9 percent between 2015 and 2025, exceeding the 20 percent target, and by 23 percent when plain and sparkling waters are excluded.[8]
- Canada: By 2024, low- and no-calorie beverages accounted for more than half of all beverage volumes sold.[9]
- Mexico: The industry has reformulated more than 200 products over the past 13 years and pledged to raise low- and zero-calorie products from 55 percent to 75 percent of its portfolio by 2030.[10]
- Europe: UNESDA delivered a 14 percent reduction in average added sugars in soft drinks between 2019 and 2025, exceeding its 10 percent target. Together with earlier reductions of 13.3 percent (2000–2015) and 14.6 percent (2015–2019), this brings the total reduction to over a third in 25 years.[11]
- United States: More than 60 percent of beverages have zero sugar, and beverage calories per serving have declined by 42 percent since 2000.[12]

By including "sweeteners" as a "UPF" marker, WHO risks reversing decades of progress in sugar reduction.

WHO policy must be grounded in strong science.

Strong science is the key to developing effective policies, and conversely, policies not grounded in evidence are unlikely to achieve positive health impacts. Unlike the well-established science behind reducing foods high in fat, salt, or sugar (HFSS), the science on so-called "ultra-processed foods" ("UPF") remains unsettled. We are deeply concerned that effectively establishing policy through this tool before that science is settled is premature and will ultimately prove unworkable. WHO has not yet established, through its guideline process, a definition of "UPF," whether processing has health significance independent of nutritional content, how it can be consistently measured, or how it should be treated in policy. Indeed, WHO has indicated that its guideline on "UPF" consumption is not expected until 2028.[13] Embedding "UPF" markers in a document presented as a technical tool would therefore set a regulatory conclusion before that evidence review is done.

In addition, there is no agreed scientific definition of "UPF." The term was introduced in 2009 and formalized through the NOVA classification, which remains a commonly cited approach to categorizing foods by processing.[14] Independent researchers have described NOVA as "purely descriptive," with

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[7]International Council of Beverages Associations (ICBA), Sugar Reduction Pledges, https://www.icba-net.org/industry-commitments/sugar-reduction-pledges-2/

[8]Australian Beverages Council, Sugar Reduction Pledge, https://www.australianbeverages.org/initiatives-advocacy-information/sugar-reduction-pledge/

[9]Canadian Beverage Association, More Choices, Less Sugar, https://canadianbeverage.ca/industry-initiatives/more-choices-less-sugar/

[10]Mexican beverage industry, Compromisos 2030, https://mexbeb.org/compromisos-2030/

[11]UNESDA Soft Drinks Europe, Sugar Reduction, https://unesda.eu/our-priorities/sugar-and-calorie-reduction/

[12]Balance US, https://www.balanceus.org/wp-content/uploads/2025/02/obesitychoiceinformation-onepager-feb18.pdf

[13] World Health Organization, supra note 2.

[14]Monteiro, C.A., "Nutrition and health. The issue is not food, nor nutrients, so much as processing," Public Health Nutrition (2009), https://www.cambridge.org/core/journals/public-health-nutrition/article/nutrition-and-health-the-issue-is-not-food-nor-nutrients-so-much-as-processing/0C514FC9DB264538F83D5D34A81BB10A; Monteiro, C.A. et al., "Ultra-processed foods:

ambiguous criteria that "cannot be applied rigorously and systematically."[15] The German Nutrition Society has concluded that there is "no scientific consensus on uniform, objective, and clear criteria for describing the degree of processing."[16] In its scientific report, the 2025 U.S. Dietary Guidelines Advisory Committee found the evidence difficult to assess, largely because of the lack of a clear definition of "UPF." It noted that studies did not classify foods consistently and that common dietary assessment tools cannot adequately distinguish between processing levels, such as a homemade meal and a frozen dinner. For these reasons, the Committee highlighted serious risk of bias for exposure misclassification and graded its conclusions as "limited."[17]

Nor has it been established that processing affects health independently of nutritional content. National authorities that have recently reviewed the evidence have reached cautious conclusions. The UK Scientific Advisory Committee on Nutrition found in 2025 that "there continue to be significant limitations in the evidence base," and that it remains unclear to what extent observed associations between "UPF" and adverse health outcomes are explained by established relationships between nutritional factors and health.[18] The French Agency for Food, Environmental and Occupational Health & Safety (ANSES) concluded in 2025 that ultra-processing "is a concept that has yet to be scientifically substantiated" and that current classifications of foods by degree of processing cannot be translated into health risks.[19] The Nordic Nutrition Recommendations (2023) observed that the NOVA classification "includes many food products which are not associated with any apparent adverse health effect,"[20] and the Spanish Agency for Food Safety and Nutrition cautioned against associating the term "ultra-processed" with foods of low nutritional quality.[21]

The current evidence base is also not designed to resolve the question of causation. Most studies linking "UPF" to health outcomes are observational. Such studies can describe associations but cannot establish that a dietary exposure causes a health outcome. They are also vulnerable to confounding, to unreliable self-reported dietary intake, and, in this field specifically, to misclassification of foods under ambiguous processing definitions. The originator of the NOVA classification has himself acknowledged that subgroup analyses of "UPF" face methodological challenges, "some of which are likely intractable in observational epidemiology," and that proper comparisons would contrast ultra-processed and non-ultra-processed versions of foods within the same category in order to isolate the effect of processing itself.[22] The body of research most often cited in support of "UPF" policy does not make such comparisons.

WHO's analysis underscores these concerns. As noted in the draft consultation, HFSS nutrient thresholds alone already capture 92 percent of products in WHO's reference dataset and adding sweeteners, colors and flavors raises this to approximately 98 percent.[23] The markers therefore do not

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what they are and how to identify them," Public Health Nutrition (2019), https://www.cambridge.org/core/journals/public-health-nutrition/article/ultraprocessed-foods-what-they-are-and-how-to-identify-them/E6D744D714B1FF09D5BCA3E74D53A185

[15]Braesco, V. et al., "Ultra-processed foods: how functional is the NOVA system?" European Journal of Clinical Nutrition (2022), https://www.nature.com/articles/s41430-022-01099-1

[16]German Nutrition Society (DGE), Proceedings of the German Nutrition Society, Vol. 30 (2024), https://www.dge.de/fileadmin/dok/veranstaltungen/kongresse/wk61/DGE-Proc-Germ-Nutr-Soc-Vol-30-2024.pdf

[17]U.S. Dietary Guidelines Advisory Committee, Scientific Report of the 2025 Dietary Guidelines Advisory Committee (December 2024), https://www.dietaryguidelines.gov/sites/default/files/2024-12/Scientific_Report_of_the_2025_Dietary_Guidelines_Advisory_Committee_508c.pdf

[18]UK Scientific Advisory Committee on Nutrition (SACN), Processed foods and health: SACN's rapid evidence update (2025), https://www.gov.uk/government/publications/processed-foods-and-health-sacns-rapid-evidence-update

[19]French Agency for Food, Environmental and Occupational Health & Safety (ANSES), "Aliments dits ultratransformés : mieux comprendre leurs effets potentiels sur la santé" (2025), https://www.anses.fr/fr/content/aliments-dits-ultratransformes-mieux-comprendre-leurs-effets-potentiels-sur-la-sante (unofficial English translation).

[20]Nordic Nutrition Recommendations 2023, Food & Nutrition Research (2023), https://pmc.ncbi.nlm.nih.gov/articles/PMC11077402/pdf/FNR-68-10616.pdf

[21]Spanish Agency for Food Safety and Nutrition (AESAN), Report of the Scientific Committee on ultra-processed foods (2020), https://www.aesan.gob.es/AECOSAN/docs/documentos/seguridad_alimentaria/evaluacion_riesgos/informes_cc_ingles/ULTRA-PROCESSED_FOODS.PDF

[22]Monteiro, C.A. et al., The BMJ, Vol. 392 (2025), https://www.bmj.com/content/392/bmj-2025-087538

[23] World Health Organization, draft consultation at page 50.

address a distinct, demonstrated health risk. Their practical effect is to bring into regulatory scope products that already meet WHO's own nutrient criteria, solely because they contain ingredients that food safety authorities around the world have assessed as safe. Moreover, the markers appear to have been calibrated to reproduce a NOVA-based classification rather than validated against health outcomes, and WHO's own materials acknowledge that marker-based decisions can lead to misclassification.

The inclusion of sweeteners as a "marker" is particularly difficult to reconcile with the evidence. Leading national and international food safety authorities have repeatedly affirmed the safety of approved low- and no-calorie sweeteners. These include the Joint FAO/WHO Expert Committee on Food Additives (JECFA), which reaffirmed the safety of aspartame in 2023,[24] and the European Food Safety Authority, which reaffirmed the safety of sucralose in February 2026 and of aspartame and acesulfame potassium in September 2026.[25] WHO's own 2022 systematic review found no significant association between consumption of low- and no-calorie sweeteners and cancer.[26] In the same review, WHO identified more than 50 RCTs that showed no harm from LNCS consumption on key health markers. Classifying a reformulated low- or no-sugar beverage alongside its full-sugar counterpart because it contains a sweetener would remove the incentive for the very reformulation that WHO has endorsed as a "Best Buy."[27]

For these reasons, embedding "UPF" markers in the tool would fall short of WHO's own standard that normative guidance be "scientifically evidence-based" and "designed and delivered for real impact on the health of people."[28] Departure from this standard would substantially weaken the credibility of the tool. We respectfully recommend that WHO limit the tool to nutrient-based criteria, consistent with established science, and defer any consideration of processing-based criteria until its guideline process is complete.

II. WHO Should Respect Institutional Mandates of Other Organizations

The inclusion of flavors, colors, low- and no-calorie sweeteners as "UPF" markers is not supported by the scientific evidence. These ingredients are permitted for use only after safety assessments by relevant food safety authorities, including the Joint FAO/WHO Expert Committee on Food Additives (JECFA), the European Food Safety Authority, the U.S. Food and Drug Administration, Food Standards Australia New Zealand, and Health Canada, among others.[29] The safety of low- and no-calorie sweeteners is supported by hundreds of well-designed studies and was reaffirmed by EFSA as recently

[24]Joint FAO/WHO Expert Committee on Food Additives (JECFA), evaluation of aspartame (2023), https://www.who.int/publications/i/item/9789240083059

[25]European Food Safety Authority (EFSA), news release on aspartame and acesulfame potassium (September 2026), https://www.efsa.europa.eu/en/news/efsa-concludes-salt-aspartame-acesulfame-e-962-safe-current-exposure-levels; EFSA, news release on sucralose (February 2026), https://www.efsa.europa.eu/en/news/efsa-finds-sucralose-safe-when-used-currently-authorised-cannot-confirm-safety-extending-its

[26]World Health Organization, Health effects of the use of non-sugar sweeteners: a systematic review and meta-analysis (April 2022), https://www.who.int/publications-detail-redirect/9789240046429

[27]World Health Organization, "More ways, to save more lives, for less money: World Health Assembly adopts more Best Buys to tackle noncommunicable diseases" (26 May 2023), https://www.who.int/news/item/26-05-2023-more-ways--to-save-more-lives--for-less-money----world-health-assembly-adopts-more-best-buys--to-tackle-noncommunicable-diseases

[28]World Health Organization, Quality assurance, norms and standards, https://www.who.int/our-work/science-division/quality-assurance-norms-and-standards

[29]See, for example, JECFA, supra note 34; European Food Safety Authority, Sweeteners, https://www.efsa.europa.eu/en/topics/topic/sweeteners; U.S. Food and Drug Administration, Food Ingredients and Colors, https://www.fda.gov/files/food/published/Food-Ingredients-and-Colors-%28PDF%29.pdf; Food Standards Australia New Zealand, Food additives, https://www.foodstandards.gov.au/consumer/additives/colours-food-additives; Health Canada, Aspartame, https://www.canada.ca/en/health-canada/services/food-nutrition/food-safety/food-additives/sugar-substitutes/aspartame-artificial-sweeteners.html

as 2026.[30] Health bodies, including the American Diabetes Association and the European Association for the Study of Diabetes recognize their role in replacing sugar to reduce calorie intake.[3132]

Within the UN system, responsibility for assessing the safety of food additives rests with JECFA, whose evaluations form the basis of Codex Alimentarius standards adopted by countries worldwide.[33] WHO co-hosts both bodies. A WHO tool that defines JECFA-evaluated ingredients as unhealthy and treats them as markers for regulatory action would, in effect, contradict WHO's own joint expert committee. WHO has recognized this division of roles before: when the International Agency for Research on Cancer reviewed aspartame in 2023, it deferred to JECFA as the appropriate authority to assess the safety of consumption.[34] The same deference should apply here. At a time of constrained funding across UN organizations, unnecessarily duplicating these established processes strains resources and creates confusion about which body speaks authoritatively on food safety.

The model also carries implications for the international trading system. Under the WTO Agreement on Technical Barriers to Trade, technical regulations, including labeling requirements, must not be more trade-restrictive than necessary and should be based on relevant international standards where they exist.[35] For food, Codex is that standard-setting body, and its General Guidelines on Claims caution against wording that could raise doubt about the safety of similar foods.[36] If governments adopt WHO's markers before the underlying science is resolved, the likely result is divergent national rules, warning labels on Codex-compliant safe ingredients, added compliance burdens, and new trade friction, at a time when the international trading system can ill afford further strain.

III. WHO Should Weigh the Model's Implications for Affordability and Access

We draw particular attention to the model's implications for affordability and access at a time when many households around the world face significant cost-of-living pressure**.** WHO estimates that introducing this classification would capture approximately 98 percent of packaged food and beverage products. Because the same classification is intended to drive fiscal policies as well as labeling, marketing, and procurement measures,[37] the tool would directly affect the prices consumers pay for almost all everyday foods and beverages.

Fiscal measures on everyday foods and beverages are regressive and weigh most heavily on lower-income households. A 2022 study prepared for the European Commission found consistent evidence that fiscal policies on foods and beverages are financially regressive.[38] In Mexico, 63.7 percent of the beverage tax burden was paid by lower-income households, and 37.5 percent by families living in poverty.[39] These costs are not offset by demonstrated health benefits. WHO has twice reviewed sugar-sweetened beverage taxes, in 2017 and 2023, and on neither occasion included them among its "Best

[30] EFSA, supra note 35.

[31]American Diabetes Association, Standards of Care in Diabetes (2026), Section 5: Facilitating Positive Health Behaviors and Well-being, https://diabetesjournals.org/care/article/49/Supplement_1/S89/163932/5-Facilitating-Positive-Health-Behaviors-and-Well

[32] The Diabetes and Nutrition Study Group (DNSG) of the European Association for the Study of Diabetes (EASD). Evidence-based European recommendations for the dietary management of diabetes. *Diabetologia* **66**, 965–985 (2023). https://doi.org/10.1007/s00125-023-05894-8.

[33] FAO/WHO Joint Secretariat to JECFA, What is JECFA? (2006), noting that Codex committees develop standards based on evaluations by JECFA, https://www.fao.org/fileadmin/templates/agns/pdf/jecfa/jecfa_2006-02.pdf

[34]International Agency for Research on Cancer, IARC Monographs Meeting 134: Questions and Answers (June 2023), https://monographs.iarc.who.int/wp-content/uploads/2023/06/Meeting134-QA-June2023.pdf

[35]World Trade Organization, Agreement on Technical Barriers to Trade, Articles 2.2 and 2.4, https://www.wto.org/english/docs_e/legal_e/17-tbt_e.htm

[36]Codex Alimentarius Commission, General Guidelines on Claims, CAC/GL 1-1979, Section 3.5.

[37] World Health Organization, Department of Nutrition and Food Safety, "Addressing the burden of obesity and diet-related NCDs: food systems response and what next with UPFs?" (presentation to Member States, July 2026), https://apps.who.int/gb/MSPI/pdf_files/2026/07/Item2_24-07.pdf

[38]ICF for the European Health and Digital Executive Agency (HaDEA), European Commission, Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages: Final implementation report (February 2022), doi:10.2925/756737. The report notes that its views do not necessarily reflect the official opinion of HaDEA.

[39]Kantar Worldpanel Mexico, Report (December 2014).

Buy" interventions,[40] and WHO Europe did not include them among its "Quick Buys."[41] A March 2025 Tax Foundation study found "no evidence for significant improvement in health outcomes as a result of higher sugary drink prices,"[42] and an independent review of 47 studies by the New Zealand Institute of Economic Research found that any reductions in sugar intake from such taxes are too small to affect obesity or noncommunicable disease rates.[43] UN Member States have likewise repeatedly declined to endorse these taxes, most recently in the July 2025 Financing for Development Outcome Document[44] and the December 2025 Political Declaration on Noncommunicable Diseases.[45]

In particular, applying taxes to no- and low-calorie beverages would discourage consumers from selecting lower-sugar options. Such taxes would run counter to the 2018 Political Declaration of the UN High-Level Meeting on Noncommunicable Diseases, which called on the food and beverage industry to reformulate products to reduce sugar,[46] and to WHO's own identification of reformulation as a "Best Buy."[47] They would also make it harder for consumers to distinguish products with less sugar from their full-sugar counterparts.

We therefore ask that WHO weigh these trade-offs carefully, particularly for lower-income populations and for countries where packaged foods are a major source of affordable calories and fortified nutrients.

Recommendations

ICBA shares WHO's commitment to reducing the burden of NCDs and to helping people around the world build healthier diets. We urge WHO to develop guidance that reflects the totality of scientific evidence and recognizes both real-world conditions as well as UN and institutional mandates and roles. That approach should encourage continued reformulation and protect the affordability and accessibility of everyday foods and beverages. We respectfully recommend that WHO limit the model to nutrient-based criteria, consistent with established science. Lastly, we are pleased to share our ICBA Nutrition Policy Principles as an attachment to consider for future action. Thank you for your consideration of these comments.

Respectfully submitted,

Katherine W. Loatman
Executive Director

[40]World Health Organization, WHO-CHOICE, https://www.who.int/choice/en/; World Health Organization, Tackling NCDs: best buys and other recommended interventions for the prevention and control of noncommunicable diseases, 2nd ed. (2024), https://www.who.int/publications/i/item/9789240091078

[41]WHO Regional Office for Europe, NCD Quick Buys (2025), https://www.who.int/europe/teams/special-initiative-on-ncds-and-innovation/ncd-quick-buys

[42]Tax Foundation, "Sugar Taxes: Lessons from Around the World" (March 2025), https://taxfoundation.org/research/all/global/sugar-tax-soda-tax-ssb/

[43]New Zealand Institute of Economic Research (NZIER), Sugar taxes: a review of the evidence, https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc-95bc30ceda4e/sugar_tax_report.pdf

[44]United Nations, Outcome Document of the Fourth International Conference on Financing for Development (Seville, July 2025), https://financing.desa.un.org/sites/default/files/2025-08/FFD4%20Outcome%20Booklet%20v4_EN%20-%20spread.pdf

[45]Political Declaration of the Fourth High-Level Meeting of the General Assembly on the Prevention and Control of Noncommunicable Diseases and the Promotion of Mental Health and Well-being (December 2025), https://www.who.int/publications/m/item/political-declaration-of-the-fourth-high-level-meeting-of-the-general-assembly-on-the-prevention-and-control-of-noncommunicable-diseases-and-the-promotion-of-mental-health-and-well-being

[46]World Health Organization, Executive Board document EB152/6, https://apps.who.int/gb/ebwha/pdf_files/EB152/B152_6-en.pdf

[47] World Health Organization, Tackling NCDs, supra note 5.

THE GLOBAL NON-ALCOHOLIC BEVERAGE INDUSTRY SUPPORTS SCIENCE-BASED FOOD AND NUTRITION POLICIES

The global non-alcoholic beverage industry recognizes the need for action to achieve global goals for reducing premature mortality from non-communicable diseases ("NCDs"), as part of ensuring healthy lives and promoting well-being for all.

Our industry actively contributes to the global goals. We recognize that continued progress requires a strong focus on helping people build and maintain healthy dietary patterns, including reformulating beverages to offer more choices with low or no sugar and more package sizes alongside clear information about the safety of our products and nutritional composition.

Most people around the world enjoy a variety of beverages, relying on our products to deliver value, choice, refreshment, hydration, functionality, pleasure, community and more according to their cultural preferences. Therefore, we are committed to actively engaging with governments, civil society and other stakeholders to develop whole-of-society approaches that ensure safety, affordability, access, and innovation within the non-alcoholic beverage category while encouraging informed choices and balanced diets.

We support policies grounded in nutrition science and based on the totality of scientific evidence, and believe effective regulatory frameworks should protect consumer safety, promote transparency, and enable informed choice, while supporting collaborative, evidence-based approaches that advance public health goals without undermining affordability, access, food security, or innovation. In the spirit of collaboration, we offer the following perspectives and guiding principles for successful nutrition policy frameworks.

GUIDING PRINCIPLES FOR EFFECTIVE NUTRITION POLICY

As governments develop or adopt regulatory frameworks on nutrition policy, the non-alcoholic beverage sector strongly encourages incorporating the following core principles:

- **Nutrition policy should be based on the nutrition profile of foods and their role and contribution in overall dietary patterns, not on how food is prepared or "processed."** Governments should define overall balanced dietary patterns that meet contexts and populations' health needs, set recommendations for nutrients to encourage and nutrients to limit, and provide information that helps consumers understand and meet these recommendations.
- **Nutrition policy should be grounded in strong science, with an appropriate risk management approach.** Policy and regulation must be grounded in rigorous science and a robust body of high-quality objective evidence, incorporating the knowledge of food science and technology. Regulators should establish the types and standards of evidence required to guide risk management reviews and decisions and should not adopt new regulations unless new, high-quality peer-reviewed evidence becomes available.
- **Nutrition policy should enable innovation that offers consumers benefits and support informed choice to fit diverse individual needs, cultures, and lifestyles, not unjustifiably limit or cast aspersions on choices**. An enabling environment for innovation and portfolio diversity, which includes basing regulations on evidence-based nutrient profiles, helps ensure that people can choose among products with varying nutritional profiles, portion sizes, and functional

benefits as part of balanced diets that meet their individual needs. Regulations should avoid stigmatizing or unjustifiably restricting safe ingredients and products, which can mislead or confuse consumers, create unjustified fear, and do not advance the broader goal of promoting balanced, healthy diets. Policies should instead encourage science-based, consumer-driven reformulation to improve nutritional quality and help consumers build healthier dietary patterns (e.g., sugar, sodium and saturated fat reduction, nutrient fortification).

- **Consumer education and communication should be accurate and risk-based.** Communication and education approaches should reflect the complexity of nutrition science and empower consumers with practical, evidence-based guidance on overall diet quality, variety, moderation, portion sizes, and understanding nutrition labels. Messaging should be truthful, informative, and not misleading and should not cause unjustified alarm or undermine trust in nutrition guidance, such as by imposing oversimplified or overly broad warnings or categorizations. Such over-simplification risks undermining consumers' ability to distinguish foods with improved nutritional profiles to the detriment of public health.

SPECIAL CONSIDERATIONS REGARDING "PROCESSING" IF ADDRESSED IN NUTRITION POLICY

As noted above, the non-alcoholic beverage industry supports science-based policymaking based on nutritional profile of foods and their role in dietary patterns, not based on how foods are prepared. Any policy that nevertheless addresses how foods are prepared/processed should consider the following principles:

- **Maintain objectivity and neutrality: Any regulation that refers to processing should not state or assume that processing is inherently negative or harmful.** Any such regulation should acknowledge the purpose and benefits of processing (e.g., food safety, sensory quality, fortification that responds to public health needs, affordability, shelf-stability and waste reduction). Definitions should also maintain objectivity and neutrality in any reference to specific ingredients or categories of ingredients, and any conclusions about ingredient safety (whether nutritive or non-nutritive) must be based on scientifically-robust risk assessments and risk management.
- **Be mindful of unintended consequences that may negatively impact public health.** Negative characterizations of safe ingredients that are essential to reformulation, simply based on processing, may steer consumers away from options that can help support improved dietary patterns (e.g. low- and no-calorie sweeteners).
- **Exclude characteristics that are not related to the food itself:** Foods that are otherwise similar or identical should not be treated differently based on non-nutrition-related characteristics, such as the size of the company making the food, the type of food, the packaging type, or the nature of the food's sale and distribution.
- **Acknowledge that current scientific evidence demonstrates processing cannot be evaluated for health impacts independent of nutrient content:** As numerous food safety and health authorities around the world have agreed, the preponderance of evidence shows diet-related health outcomes are associated not with processing per se but rather with the underlying nutrient content of food and overall nutrient and energy intake. In fact, processing may allow increased content of nutrients to encourage (e.g., dietary fiber, vitamins and minerals) and/or decreased content of nutrients to limit (e.g., fat, sugar, salt).
- **Put all food in the context of overall diets:** No single food or ingredient can be termed "good" or "bad," "healthy" or "unhealthy" in isolation. All food and any definitions of food referring to

processing must acknowledge that overall balanced dietary patterns can include a wide variety of foods with different characteristics and nutritional profiles.

Our Global Beverage Industry Commitments

- **Front-of-Pack Labeling (FOPL):** The non-alcoholic beverage industry supports the effort of governments to introduce science-based interpretive front-of-package nutrition labeling, as it can be a useful tool for helping people make informed dietary choices as well as incentivizing companies to innovate and reformulate. ICBA Guidelines: https://www.icba-net.org/industry-commitments/nutrition-labeling/
- **Responsible marketing practices:** ICBA's member companies restrict marketing to children, ensuring parents are the decisionmakers about what their children eat and drink. The global non-alcoholic beverage industry has committed to refrain from marketing our beverages directly to those under 13 years of age as a baseline. ICBA Guidelines: https://www.icba-net.org/industry-commitments/nutrition-labeling/
- **Responsible energy drink sales, labeling and marketing:** ICBA members have adopted guidelines on the sales, marketing and labeling of energy drinks to ensure consumers have trust and information in all our products. ICBA Guidelines: https://www.icba-net.org/industry-commitments/energy-drinks/
- **Reformulating beverages to offer more lower- and no-sugar options.** We are responding to the UN call-to-action for our industry to reformulate beverages to reduce sugar and we recognize that reformulating foods and beverages to support a healthy diet is a WHO Best Buy.
- **Standardization & Clarity:** As Codex Alimentarius Observers for over 25 years, ICBA and its members support harmonized food standards that allow for consistent, safe and efficient production—keeping prices affordable and ensuring product information and labeling are accurate and easy for consumers to understand.
- **Product Safety & Integrity:** Our members' beverages, across all categories, meet rigorous quality and safety standards. Protecting consumer trust and health is our foundation.