



ASIA PACIFIC FOOD ANALYSIS NETWORK (APFAN)

**APFAN activity: Proficiency Testing 2 (PT-2) to Improve Food Laboratory
Analyses in the Asia Pacific Region**

Final Report of APFAN PT-2 (2019): Defatted soybean flour

by

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1. TEST MATERIAL AND PREPARATIONS

Defatted soybean flour contains total fat less than 1.5 g/100g compared to 21-22 g/100 g (Judprasong et al., 2018) in the full-fat soybean flour. To expand the shelf life, the defatted soybean flour was selected to be used as the test material in the APFAN PT-2 programme. Ten kilograms of the fine particles (<250 μm) defatted soybean flour were purchased from Kasetsart University, Thailand. It was mixed in V-shape mixer for 2 hours and then packed under vacuum in aluminum foil bags, about 50 g each. The bags of the test sample were labelled which included name of the test material, date of sample preparation and sample code number. The PT test materials were kept in a freezer at -20°C . They were distributed to registered participants at the APFAN-PT1 Workshop in Indonesia in 2018 or sent by post from representative of each country. The e-documents, i.e., instruction, participant information, report forms, information on methods used, were sent to the participants by e-mail as attached files.

2. STATISTICAL EVALUATION

The statistical procedure for each step was chosen by professional judgment according to ISO 13528: 2015 (Statistical methods for use in proficiency testing by interlaboratory comparison).

2.1 Homogeneity testing of representative nutrients in test material

Ten packages of test materials were strictly selected at random. Homogeneity of the test material was evaluated by analysing representative nutrients (i.e. moisture, protein, ash, dietary fibre), in duplicate, from each package in a random order, in one setting, and under repeatability conditions, by ISO/IEC 17025:2005 accredited laboratories. For homogeneity testing, SGS Co. Ltd. contributed to the PT-2 programme by analyses of moisture, protein and ash; the Institute of Nutrition, Mahidol University, analysed total dietary fibre. All analytical methods used are based on the international AOAC methods (AOAC, 2016) which were well validated before use, i.e. AOAC 927.05 was used for moisture, AOAC 991.20, for protein, AOAC 930.30 for ash, and AOAC 985.29 for dietary fibre. The results were statistically evaluated for homogeneity testing of the test materials without removal of any value. Within-sample variation using Cochran's maximum range test (ISO 13528:2015, ISO 5725:1994) and between-sample variation using ISO 13528 approach were evaluated. For the first approach, the between-sample variation due to sampling (ss) should be less than 0.3 times of the standard deviation for proficiency testing ($\square\text{PT}$), indicating adequate sample homogeneity. Standard deviation for PT of each nutrient was derived from Horwitz's equation (Horwitz W & Albert R, 2006).

2.2 Assigned value (x_{pt}) of measurands and standard uncertainty (u_x)

Assigned values of nutrients in a test material were consensus values derived from participants as robust average (x^*) or median as an x_{pt} value, For standard deviation of proficiency assessment (SDPA or σ_{pt}), it was chosen based on professional judgment using the suitable one of the following statistics namely robust standard deviation (s^*) obtained from Algorithm A of ISO 13528:2015 (s^*), predicted standard deviation from Horwitz's equation (SD_p) (Horwitz W & Albert R, 2006) or normalized interquartile range (NIQR).

Assigned values, as mean and standard deviation (X and SD), for some minerals in defatted soybean flour were determined by the National Institute of Metrology (Thailand), using primary methods. Isotope dilution Inductively Coupled Plasma Mass Spectrometric (ID-ICP-MS) was

used for determination of Cu and Zn and Gravimetric standard addition ICP-MS was used for determination of Ca, Fe, and Mg.

The detailed descriptions of each step for estimating assigned values of a measurand are presented as follows.

- 1) Visual inspection of the normal distribution of PT participants' results using Kernel density plot (ISO 13528: 2015). The ISO/IEC 17043:2010, B.2.5 and the IUPAC Harmonized Protocol (2006) recommend removing obvious blunders from a data set at an early stage, prior to use of any robust procedure or any test to identify statistical outliers. An example of obvious blunders are reporting results in incorrect units or switching results from different proficiency test items.
- 2) Use the remaining data for calculation of assigned value as robust average (x^*) and its robust standard deviation (s^*) or predicted standard deviation from Horwitz's equation (SD_p). Median and normalized interquartile range (NIQR) of each data set without outlier removal were also calculated. The decision was made for the suitability of the assigned value (acceptable %CV for each measurand) using professional judgment in combination with experience from previous rounds of a proficiency testing scheme.
- 3) Calculation of standard uncertainty (u_x) for each type of assigned value was used the following formula:

$$u_x = \frac{1.25 \times s^* \text{ (or NIQR)}}{\sqrt{p}} \text{ (for robust values)} = \frac{SD_p}{\sqrt{p}}$$

Where u_x = standard uncertainty of the assigned value x_{pt}

s^* = robust standard deviation

NIQR = normalized interquartile range

SD_p = predicted standard deviation from Horwitz's equation

p = number of data

- 4) Expanded uncertainty was calculated by multiplying the standard uncertainty by the coverage factor ($k=2$) with a probability of 95%.
- 5) Determination of the suitability of the assigned value to be used as assigned value based on ISO13528: 2015 criteria as:

If $u_{x(pt)} \leq 0.3 \sigma_{pt}$, $u_{x(pt)}$ is negligible, z score can be used.

If $u_{x(pt)} > 0.3 \sigma_{pt}$, $u_{x(pt)}$ is large in comparison with the performance evaluation criterion, then there is a risk that some participants will receive action and warning signals, z' score can be used.

2.3 Evaluation of laboratory performance

2.3.1 Evaluation of analytical performance by z or z' scores

Laboratory performance on nutrients analyses were evaluated based on z score or z' score depending on standard uncertainty of assigned value of each parameter.

$$z \text{ score} = \frac{(x_i - x_{pt})}{\sigma_{pt}}$$

$$z' \text{ score} = \frac{(x_i - x_{pt})}{\sqrt{(\sigma_{pt}^2 + u_{x_{pt}}^2)}}$$

where x_i is the participant's result
 x_{pt} is the assigned value from PT participants' results derived as robust average
 σ_{pt} is the standard deviation for proficiency assessment
 $u_{x_{pt}}$ is the standard uncertainty of the assigned value

Interpretation of laboratory performance

$|z \text{ or } z' \text{ score}| \leq 2.00$: Satisfactory result

$2.00 < |z \text{ or } z' \text{ score}| < 3.00$; Questionable result

$|z \text{ or } z' \text{ score}| \geq 3.00$; Unsatisfactory result

2.3.2 Evaluation of analytical performance using measurement uncertainty by zeta score

To avoid effect of different coverage factors used by each laboratory, the zeta (ζ) score, instead of En score, was applied in this study. The ζ score is useful when an objective of the PT scheme is to evaluate a participant's ability to have results be close to the assigned value within their claimed uncertainty. ζ score was used in conjunction with z score, as an aid for improving the performance of participants and claim standard uncertainty. The ζ score can be calculated as follows:

$$\zeta = \frac{x_i - x_{pt}}{\sqrt{u_{x_i}^2 + u_{x_{pt}}^2}}$$

Where x_i is the participant's result
 x_{pt} is the assigned value determined in a reference laboratory
 $u_{(x_i)}$ is the standard uncertainty of a participant's result x_i
 $u_{x_{pt}}$ is the standard uncertainty of the assigned value x_{pt}

ζ scores differ from Zeta scores by using standard uncertainties $u_{(x_i)}$ and $u_{(x_{pt})}$, rather than expanded uncertainties $U_{(x_i)}$ and $U_{(x_{pt})}$. ζ scores can be interpreted using the same critical values of 2.0 and 3.0 as for z scores. An adverse ζ score may indicate either a large deviation of x_i from x_{pt} , an under-estimate of uncertainty on the part of the participant, or a combination of both. The unsatisfactory ζ score could indicate a need to review the uncertainty estimates, or to correct a measurement issue.

2.3.3 Graphic presentation:

- 1) Individual results sorting from lowest to highest, with measurement expanded uncertainty.
- 2) Graph of ordered z or z' scores
- 3) Graph of Zeta score, sorting based on ordered z or z' scores
- 4) Graph of ordered z or z' scores, categorised in groups according to analytical methods/parameters used.

3. RESULTS AND DISCUSSION

3.1 Homogeneity of defatted soybean flour

Table 1. Within sample homogeneity checking by Cochran's maximum range test

| No. | Moisture (g/100g) | | | | Total protein (g/100g) | | | | Ash (g/100g) | | | | Dietary fibre (g/100g) | | | |
|--|-------------------|------|------------------------|-----------|------------------------|---------|------------------------|-----------|--------------|------|------------------------|-----------|------------------------|-------|------------------------|-----------|
| | A | B | Range ² (R) | R/R-total | A | B | Range ² (R) | R/R-total | A | B | Range ² (R) | R/R-total | A | B | Range ² (R) | R/R-total |
| 1 | 8.09 | 8.05 | 0.002 | 0.11 | 49.87 | 49.97 | 0.010 | 0.05 | 6.28 | 6.12 | 0.026 | 0.07 | 15.75 | 16.09 | 0.115 | 0.04 |
| 2 | 8.00 | 8.02 | 0.000 | 0.03 | 49.96 | 49.79 | 0.029 | 0.15 | 6.25 | 6.12 | 0.017 | 0.04 | 16.34 | 16.27 | 0.004 | 0.00 |
| 3 | 8.05 | 8.06 | 0.000 | 0.01 | 49.91 | 49.87 | 0.002 | 0.01 | 6.22 | 6.22 | 0.000 | 0.00 | 16.42 | 16.46 | 0.001 | 0.00 |
| 4 | 8.09 | 8.08 | 0.000 | 0.01 | 49.80 | 49.77 | 0.001 | 0.00 | 6.37 | 6.19 | 0.032 | 0.08 | 16.35 | 16.66 | 0.096 | 0.03 |
| 5 | 7.99 | 7.96 | 0.001 | 0.06 | 49.71 | 49.69 | 0.000 | 0.00 | 6.40 | 6.26 | 0.020 | 0.05 | 16.16 | 16.78 | 0.386 | 0.13 |
| 6 | 8.12 | 8.02 | 0.010 | 0.67 | 49.79 | 49.92 | 0.017 | 0.09 | 6.41 | 6.17 | 0.058 | 0.15 | 16.19 | 16.91 | 0.508 | 0.17 |
| 7 | 7.99 | 7.98 | 0.000 | 0.01 | 49.92 | 49.82 | 0.010 | 0.05 | 6.44 | 6.32 | 0.014 | 0.04 | 16.41 | 15.99 | 0.176 | 0.06 |
| 8 | 7.91 | 7.91 | 0.000 | 0.00 | 49.84 | 49.74 | 0.010 | 0.05 | 6.17 | 6.34 | 0.029 | 0.07 | 17.16 | 16.04 | 1.241 | 0.42 |
| 9 | 8.01 | 7.98 | 0.001 | 0.06 | 49.93 | 49.63 | 0.090 | 0.48 | 5.96 | 6.40 | 0.194 | 0.49 | 16.65 | 16.10 | 0.309 | 0.10 |
| 10 | 8.04 | 8.01 | 0.001 | 0.06 | 49.85 | 49.71 | 0.020 | 0.10 | 6.29 | 6.34 | 0.002 | 0.01 | 16.35 | 15.99 | 0.124 | 0.04 |
| R Total | | | 0.015 | Max = | | R Total | 0.188 | Max = | | | 0.392 | Max = | | | 2.961 | Max = |
| N | | | 10 | 0.67 | | N | 10 | 0.48 | | | 10 | 0.49 | | | 10 | 0.42 |
| Cochran critical value ^(a) 95% CI | | | 0.602 | Not pass | | | 0.602 | Pass | | | 0.602 | Pass | | | 0.602 | Pass |
| 99% CI | | | 0.718 | Pass | | | 0.718 | Pass | | | 0.718 | Pass | | | 0.718 | Pass |

^(a)critical value for Cochran's maximum range test for 10 sets of data, number of results per set (n) =2, given in the ISO 5725-1981: Precision of test methods – Determination of repeatability and reproducibility by interlaboratory tests.

Table 2. Summary results of homogeneity testing (between sample variation) of defatted soybean flour

| Parameter | Mean | Standard deviation (SD _r) | Relative standard deviation (RSD _r), %CV | Sampling standard deviation (S _s) | RSD _p (%) [*] | σ _{pt} | 0.3 σ _{pt} | Summary |
|------------------------------|-------|---------------------------------------|--|---|-----------------------------------|-----------------|---------------------|---------|
| Moisture (g/100g) | 8.02 | 0.06 | 0.70 | 0.051 | 2.92 | 0.234 | 0.070 | Pass |
| Protein (g/100g) | 49.82 | 0.10 | 0.2 | 0.000 | 2.22 | 1.107 | 0.332 | Pass |
| Ash (mg/kg) | 6.26 | 0.12 | 1.93 | 0.000 | 3.03 | 0.190 | 0.057 | Pass |
| Total Dietary fibre (g/100g) | 16.35 | 0.34 | 2.1 | 0.000 | 2.63 | 0.430 | 0.129 | Pass |

* Target standard deviation using general model: “Horwitz’ s equation”

The within-sample variation, evaluated by Cochran’s maximum range test, showed that all studied nutrients passed the acceptable criteria. The ratios of the maximum range to the sum of the ranges were less than Cochran’s critical values at a 95 % confidence level except moisture. However the ISO 5725-2 stated that an outlier set should not be rejected unless it is significant at 99% level or any permanent analytical errors are found.

These results indicated acceptable precision of the analysts who conducted the homogeneity testing and good homogeneity of the test material in each package.

For between-sample variation, which indicates sample homogeneity, a summary of homogeneity results is shown in **Table 2**. Based on the ISO 13528 approach, the S_s for four components was less than 0.3σ_{PT} (**Table 2**), which indicated adequate nutrient homogeneity of the test material. These results indicated that all the studied nutrients in the test material were sufficiently homogeneous; thus, the test material was appropriated to be used for this laboratory performance study.

3.2 Determination of the assigned values of defatted soybean flour

Average results of all nutrients submitted by participating laboratory were used to develop assigned values as robust mean and robust standard deviation (x* and s* respectively), based on algorithm A in ISO 13528 (2015). For acceptance of s*, the relative standard deviation (%RSD) of each parameter must be at the same range of predicted relative standard deviation (RSD_p) or RSD from previous studies, as shown for moisture, nitrogen, ash, magnesium, phosphorus and zinc. The RSD_p was applied for total dietary fibre, calcium, sodium, potassium and copper (3, 2, 3, 3, and 1 times of SD_p derived from Horwitz’s equation). Median and normalised interquartile range (nIQR) were used as assigned value for iron. Due to participating laboratories reported high variation of fat (with 50%RSD), this component was not included in the performance evaluation.

With the contributions from the National Institute of Metrology (Thailand), the assigned values of Ca, Fe, and Mg were developed by Gravimetric standard addition Inductively Coupled Plasma Mass Spectrometry (ICP-MS) and those of Cu and Zn by Isotope dilution ICP-MS. These assigned values for all minerals–were used as reference values as x_{pt} whereas the values of

appropriate standard deviation for proficiency assessment (σ_{pt}) were established as s^* , SD_p , or $nIQR$ based on the suitable RSD, similar to the approach of other nutrients.

Assigned values of all studied parameters are summarized in **Table 3**.

The uncertainty of the assigned values of all parameters derived for the defatted soybean flour were considered to be negligible ($u_{x(pt)} < 0.3 \sigma_{pt}$). Based on the ISO 13528: 2015, they were not included in the interpretation of the laboratory performance. Thus, z score was used for evaluation of laboratory performance in this PT round.

Table 3. Summary: assigned values of measurands for evaluation of testing parameters in defatted soybean flour

| Parameters | Method of assigned value ¹ | x_{pt} | σ_{pt} | %RSD | $u_{x(pt)}$ | $0.3\sigma_{pt}$ | $u_{x(pt)}$ is negligible? |
|--|--|-------------|---------------|-------------|-------------|------------------|----------------------------|
| Moisture (g/100g) | x^* & s^* | 7.26 | 0.71 | 9.8 | 0.10 | 0.21 | Yes, use z score |
| Total nitrogen (g/100g) | x^* & s^* | 7.87 | 0.16 | 2.0 | 0.02 | 0.05 | Yes, use z score |
| Fat (g/100g) | x^* & s^* | 1.41 | 0.71 | 50.4 | 0.14 | 0.04 | No, Not evaluate |
| Ash (g/100g) | x^* & s^* | 6.31 | 0.33 | 5.2 | 0.05 | 0.10 | Yes, use z score |
| Total dietary fibre (g/100g) | x^* & $3SD_p$ | 16.44 | 1.29 | 7.9 | 0.10 | 0.39 | Yes, use z score |
| Calcium (mg/kg) (reference value) | x^* & $2SD_p$ | 2031 | 207 | 10.2 | 35.8 | 62.0 | Yes, use z score |
| | X & $2SD_p$ | 2100 | 207 | 9.8 | 28.6 | 62.0 | Yes, use z score |
| Magnesium (mg/kg) (reference value) | x^* & s^* | 2652 | 343 | 12.9 | 62.5 | 102.8 | Yes, use z score |
| | X & SD_p | 2650 | 259 | 9.8 | 37.8 | 102.8 | Yes, use z score |
| Phosphorus (mg/kg) | x^* & s^* | 7787 | 456 | 5.9 | 99.3 | 136.9 | Yes, use z score |
| Sodium (mg/kg) | x^* & $3SD_p$ | 72.5 | 18.3 | 25.2 | 4.0 | 5.5 | Yes, use z score |
| Potassium (mg/kg) | x^* & $3SD_p$ | 23133 | 2447 | 10.6 | 437 | 734 | Yes, use z score |
| Iron (mg/kg) (reference value) | Med. & $nIQR$ | 75.50 | 8.78 | 11.6 | 1.54 | 2.63 | Yes, use z score |
| | X & SD_p | 75.1 | 6.4 | 8.5 | 0.9 | 2.63 | Yes, use z score |

Table 3. Summary: assigned values of measurands for evaluation of testing parameters in defatted soybean flour (*continued*)

| Parameters | Method of assigned value ¹ | x_{pt} | σ_{pt} | %RSD | $u_{x(pt)}$ | $0.3\sigma_{pt}$ | $u_{x(pt)}$ is negligible? |
|-------------------------------------|---------------------------------------|----------|---------------|------|-------------|------------------|----------------------------|
| Zinc (mg/kg) (reference value) | x^* & s^* | 42.59 | 5.18 | 12.2 | 0.95 | 1.55 | Yes, use z score |
| | X & SD_p | 43.1 | 3.9 | 9.0 | 0.6 | 1.55 | Yes, use z score |
| Copper (mg/kg) (reference value) | x^* & SD_p | 12.19 | 1.34 | 11.0 | 0.25 | 0.40 | Yes, use z score |
| | X & SD_p | 12.5 | 1.3 | 10.7 | 0.2 | 0.40 | Yes, use z score |

¹ x^* = Robust average derived from algorithm A of ISO 13538: 2015

s^* = Robust standard deviation derived from algorithm A of ISO 13538: 2015

SD_p = Predicted standard deviation from Horwitz equation

X = Mean derived from gravimetric standard addition IDMS from NIMT

Med. & NIQR = Median and normalised interquartile range

3.3 Laboratory performance on analyses of nutrients in defatted soybean flour

The submitted analytical data from the participants and the evaluated data based on z-score and zeta score are presented in separate tables for each parameter as follows: 1) individual results sorting from lowest to highest level of a nutrient with measurement expanded uncertainty, 2) graph of ordered z scores, 3) graph of zeta scores, sorting based on ordered z scores, and 4) graph of ordered z scores, categorised in groups according to analytical methods/parameters used.

Although the performances of laboratories for nutrients analyses were statistical evaluated using z-score and Zeta score; the discussion on laboratory performances on main nutrients analyses and few points discussion on minerals were based on z-score only. The main results and discussion on minerals are presented at the APFAN PT-2 Workshop.

MOISTURE

The submitted and evaluated data are presented in **Table 4** and **Figures 1 to 4**. As shown in **Table 4**, participants applied three standard methods for determination of moisture content in the defatted soybean flour. About 51% of the participating laboratories (40 out of 78) used drying temperature in an oven at 125-135°C, for 1 to 5 h (AOAC 925.10, 2016). Others applied drying temperature at 100-105°C for 2 to 7.5 h (ISO 6496, and SNI 01-2891-1992). According to the results presented in **Figure 4**, although the difference on the temperatures used for drying the sample has generally no effect on the performance of moisture analysis ($|z\text{-scores}| \leq 2$) but it was noticed that those lab who dried the sample at 125-135°C reported lower levels of moisture content.

Drying the sample until constant weight for moisture determination is strongly recommended.

The reference value of moisture content in the defatted soybean flour obtained from 70 good performance laboratories is 7.27 ± 0.57 g/100 g (Mean \pm SD, %CV= 7.8).

Table 4. Laboratory performance on **moisture** analysis (g/100 g, as received) in defatted soybean flour*

| Laboratory Number | Moisture (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Temp. (°C) | Time (Hours) | Method Reference |
|--|-------------------|-------------|---|--------------------------------|-------------------|-------------|--------------|--|
| <i>Assigned value obtained from robust average (\bar{x}^*) \pm robust SD (s^*) = 7.26 \pm 0.71 g/100 g (CV 9.8%, n= 79) with u_{xpt} = 0.10 g/100 g</i> | | | | | | | | |
| Acceptance criteria = | | | z score \leq 2.00 | \zeta score < 2.00 | | | | |
| 2 | 7.92 | - | 0.93 | - | 2.00 | 135 | 2 | AOAC (2016) 930.15 |
| 4 | 8.07 | 0.13 | 1.14 | 6.79 | 2.xxxx | 130 \pm 3 | 1 | Based on AOAC |
| 5 | 7.31 | - | 0.06 | - | 5.0000 | 103 | 4 | ISO 6496:1999 |
| 6 | 7.08 | 0.10 | -0.25 | -1.62 | 5.0000 | 103 | 4.00 | ISO 6496 |
| 8 | 7.06 | 0.21 | -0.28 | -1.38 | 5 | 105 \pm 2 | 2 | SLS 898:1990 |
| 9 | 7.28 | - | 0.03 | - | 5 to 10 | 105 | 4 | Based on ISO 6496:1999 |
| 10 | 7.70 | - | 0.62 | - | 2 | 130 | 1 | AOAC 2012, 32.2.09 A, Chapter 32 |
| 11 | 8.06 | - | 1.13 | - | 5.0000 | 103 | 4 | AOAC (2016) 925.10 |
| 12 | 6.36 | 0.03 | -1.27 | -8.90 | 1 | 100 \pm 1 | 3 | AOAC (2016) 952.08 |
| 14 | 7.98 | 0.30 | 1.01 | 4.00 | 2 | 130 \pm 3 | 1 | AOAC 925.10 |
| 15 | 7.81 | - | 0.77 | - | 2 | 130 | 1 | AOAC (2016) 925.10 |
| 16 | 6.33 | 0.05 | -1.31 | -9.02 | 1 to 2 | 105 | 3 | SNI 01-2891-1992 Food & Beverage |
| 18 | 7.19 | - | -0.10 | - | 2.0 | 105 | 3 | SNI 01-2891-1992 |
| 19 | 7.17 | - | -0.12 | - | 5 | 105 | 3 | AOAC 934.01 |
| 21 | 7.85 | 0.03 | 0.83 | 5.84 | 2 | 130 | 2 | AOAC 925.10 (2016) |
| 22 | 7.46 | - | 0.28 | - | - | - | - | - |
| 23 | 7.47 | - | 0.30 | - | 5.00 | 103 | 4 | ISO 6496 |
| 25 | 6.49 | - | -1.08 | - | 5.1745 / 5.1797 | 103 | 4 | Laboratory Handbook of Methods of Food Analysis, 3rd Ed, R. Lees |

| Laboratory Number | Moisture (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Temp. (°C) | Time (Hours) | Method Reference |
|--|----------------------|----------------|---------|------------|-------------------|---------------|-----------------|---|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.26 \pm 0.71 g/100 g (CV 9.8%, n= 79) with u_{xpt} = 0.10 g/100 g</i> | | | | | | | | |
| 26 | 7.08 | 0.04 | -0.25 | -1.76 | 2.0 | 100 | 5 | AOAC No. 925.09B |
| 27 | 6.77 | 0.26 | -0.69 | -2.99 | 2 | 105 | 22 | SNI 2354.2:2015 |
| 32 | 7.48 | 0.15 | 0.31 | - | 2.1003 | 130 | 3 | AOAC 945.39 |
| 35 | 6.62 | 0.36 | -0.90 | -3.11 | 5.3873 | 100 \pm 5 | 2 | Sri Lanka Standard 1011:1994 specification for Soya Flour |
| 37 | 8.17 | - | 1.28 | - | 3 | 130 | 3 | AOAC (2016) 925.10 |
| 38 | 7.29 | 0.20 | 0.04 | 0.21 | 2.000 | 130 | 1, to constant | AOAC 925.10, 19th Ed 2012 |
| 39 | 7.89 | - | 0.89 | - | 5 | 130 \pm 3 | 2 | AOAC 945.39 |
| 40 | 7.67 | 0.05 | 0.58 | 3.98 | - | - | - | - |
| 41 | 7.53 | 0.06 | 0.37 | 2.54 | 2 | 135 \pm 2 | 2 | AOAC (2016) 930.15 |
| 42 | 6.65 | 0.07 | -0.86 | -5.72 | 2 | 105 | 3 | SNI 01-2891-1992. point 5.1 |
| 43 | 7.80 | 0.10 | 0.76 | 4.84 | 2 | 130 | 2 to constant | AOAC, National Standard |
| 44 | 7.53 | 0.76 | 0.38 | 0.69 | 2.0056 | 130 | 1.0 | AOAC 19th Ed, 2012 |
| 45 | 6.92 | 0.18 | -0.47 | -2.47 | 5 \pm 0.3 | 103 \pm 2 | 4 \pm 1 | ISO 6496 |
| 48 | 7.65 | 0.19 | 0.54 | 2.79 | 2 | 130 | 1 | SNI 3549 2009 |
| 49 | 3.67 | 0.18 | -5.06 | -26.68 | 2 | 130 | 1 | AOAC 20th Ed 2016 |
| 50 | 7.67 | 0.23 | 0.58 | 2.71 | 2.1804 | 130 | 1.0 | AOAC 925.10 |
| 54 | 7.44 | 0.08 | 0.25 | 1.67 | 1 | 105 | 5 | AOAC 927.05 |
| 55 | 7.90 | 0.06 | 0.90 | 6.11 | 5 | 130 | 1 | AOAC (2012) 945.39A |
| 56 | 7.59 | 0.46 | 0.46 | 1.32 | 2.03250 | 130 \pm 3 | 1 | AOAC Intl 20th Ed, 2016 925.10 |
| 58 | 7.65 | 0.26 | 0.55 | 2.38 | 2 to 5 | 130 / 105 | 3 | Based on AOAC 20th Ed 2016 |
| 59 | 5.78 | 0.02 | -2.08 | -14.73 | 1 to 2 | 105 | 3 | SNI 01-2891-1992 point 5.1 |
| 60 | 6.98 | - | -0.39 | - | - | - | - | SNI 01-2891-1992 Butir 5.1 |

| Laboratory Number | Moisture (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Temp. (°C) | Time (Hours) | Method Reference |
|--|----------------------|----------------|---------|------------|-------------------|---------------|---------------------------------------|--|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.26 \pm 0.71 g/100 g (CV 9.8%, n= 79) with u_{xpt} = 0.10 g/100 g</i> | | | | | | | | |
| 61 | 7.46 | 1.13 | 0.28 | 0.35 | 3 | 130 | 1.5 | A6801 130C Air oven |
| 62 | 6.15 | - | -1.56 | - | - | - | - | - |
| 63 | 7.83 | - | 0.80 | - | - | - | - | - |
| 64 | 7.37 | 0.06 | 0.16 | 1.09 | 2.0577 | 130 | 1 | AOAC 925.10 |
| 65 | 4.98 | - | -3.21 | - | 4.8006 | 105 | 2.5 | Oven drying |
| 66A | 6.95 | 0.25 | -0.44 | -1.94 | 10.0032 | 130.0 | 0.50 | AOCS Official Method Ca 2c-25, 7th Ed., 2017 |
| 66B | 5.76 | 0.10 | -2.11 | -13.42 | 10.0010 | 130.0 | 0.50 | AOCS Official Method Ca 2c-25, 7th Ed., 2017 |
| 67 | 7.84 | 0.22 | 0.82 | 3.90 | 2.0xxx | 130 | 1.0 | AOAC 925.10 |
| 68 | 8.19 | - | 1.31 | - | 2 | 135 | 2 | AOAC |
| 69 | 6.94 | - | -0.45 | - | - | - | - | - |
| 70 | 4.85 | 0.50 | -3.39 | -8.95 | 5 | 105 | 5 | - |
| 71 | 7.08 | 0.22 | -0.25 | -1.20 | 4.9979, 5.0033 | 105 | 3 | AOAC 930.15 |
| 72 | 7.02 | 0.01 | -0.34 | -2.40 | 2 | 130 | 1 | AOAC 925.10 |
| 73A | 7.02 | 0.25 | -0.34 | -1.50 | 5 | 105 | 3 | FTC-01.01 (refers to AOAC 945.39) |
| 74 | 6.24 | 0.25 | -1.44 | -6.37 | 5.0 | 105 | 3 | SNI 01-2891-1992 (part 5.1) |
| 75 | 7.14 | 0.06 | -0.17 | -1.17 | 2 | 105 + 2 | 4 | SNI 01-2891-1992 Butir 5.1 |
| 79 | 6.46 | 0.65 | -1.13 | -2.38 | 1 to 2 | 105 | 3 | SNI 01-2891-1992 Butir 5.1 |
| 80 | 8.04 | - | 1.10 | - | 2.xx | 135 | 2 | AOAC 930.15 |
| 81 | 7.50 | 0.06 | 0.34 | 2.30 | 2.0309 mean | 130 | 1 then 0.5 until <0.005 mg diff | AOAC 925.10 |

| Laboratory Number | Moisture (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Temp. (°C) | Time (Hours) | Method Reference |
|--|----------------------|----------------|---------|------------|-------------------|-------------|--------------|------------------------------|
| <i>Assigned value obtained from robust average (\bar{x}^*) \pm robust SD (s^*) = 7.26 \pm 0.71 g/100 g (CV 9.8%, n= 79) with u_{xpt} = 0.10 g/100 g</i> | | | | | | | | |
| 82A | 6.71 | 0.08 | -0.77 | -5.11 | 1.00 | 105 | 7.5 | Drying Oven |
| 82B | 6.71 | 0.08 | -0.77 | -5.11 | 1.00 | 105 | 7.5 | Drying Oven |
| 83 | 6.32 | 0.22 | -1.33 | -6.31 | 2 | 105 | 5 | SNI-01-2891-1992 |
| 84 | 7.92 | - | 0.93 | - | 2 | 130 | 1 | AOAC 945.39 |
| 85 | 5.86 | 0.03 | -1.97 | -13.85 | 2 | 105 | 3 | SNI 01-2896-1992 |
| 86 | 9.30 | 0.40 | 2.87 | 9.12 | 2 | 130 | 2 | AOAC (2012) 945.39A |
| 87 | 6.09 | 0.02 | -1.64 | -11.60 | 1.5 | 105 | 3 | MTD/FOD/CHM-01 |
| 89 | 6.56 | 0.12 | -0.98 | -6.04 | 2 | 100 to 105 | 4 | AOAC 925.23 |
| 90 | 7.98 | 0.40 | 1.01 | 3.21 | 2 | 130 | 1 | AOAC (2016) 930.15 |
| 91 | 7.53 | 0.01 | 0.38 | 2.70 | - | - | - | - |
| 92 | 7.47 | - | 0.30 | - | 5 | 103 | 4 | ISO 6494 |
| 93 | 7.34 | - | 0.11 | - | 2 | 130 \pm 3 | 1 | AOAC 925.10 |
| 94 | 8.10 | - | 1.18 | - | 1 | 130 | 5 | AOAC (2000) 925.10 |
| 95 | 7.16 | 0.04 | -0.14 | -0.98 | - | - | - | - |
| 96 | 8.31 | - | 1.48 | - | 3 | 125 | 4 | TCVN 4846:1989 |
| 97 | 7.20 | - | -0.08 | - | 5 | 105 | 2 | Sri Lanka Standard 1011:1994 |
| 98 | 7.11 | - | -0.21 | - | ~2.0 | 100 \pm 5 | 5 | AOAC 930.15 |
| 100 | 9.03 | 0.16 | 2.49 | 13.82 | 5 | 130 | 2 | AOAC 945.39 |

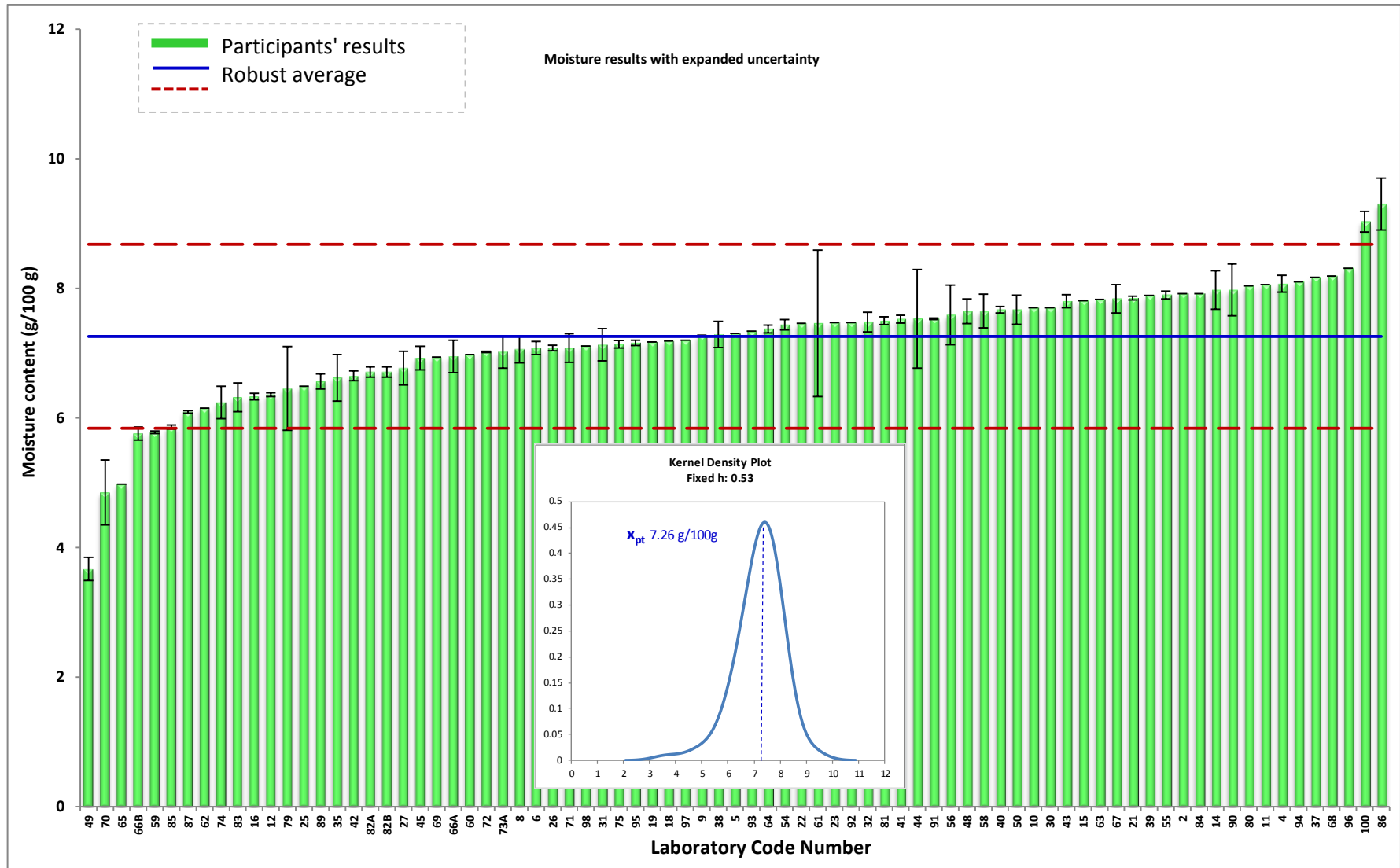


Figure 1. Distribution of moisture results (ascending order) in defatted soybean flour with expanded uncertainty

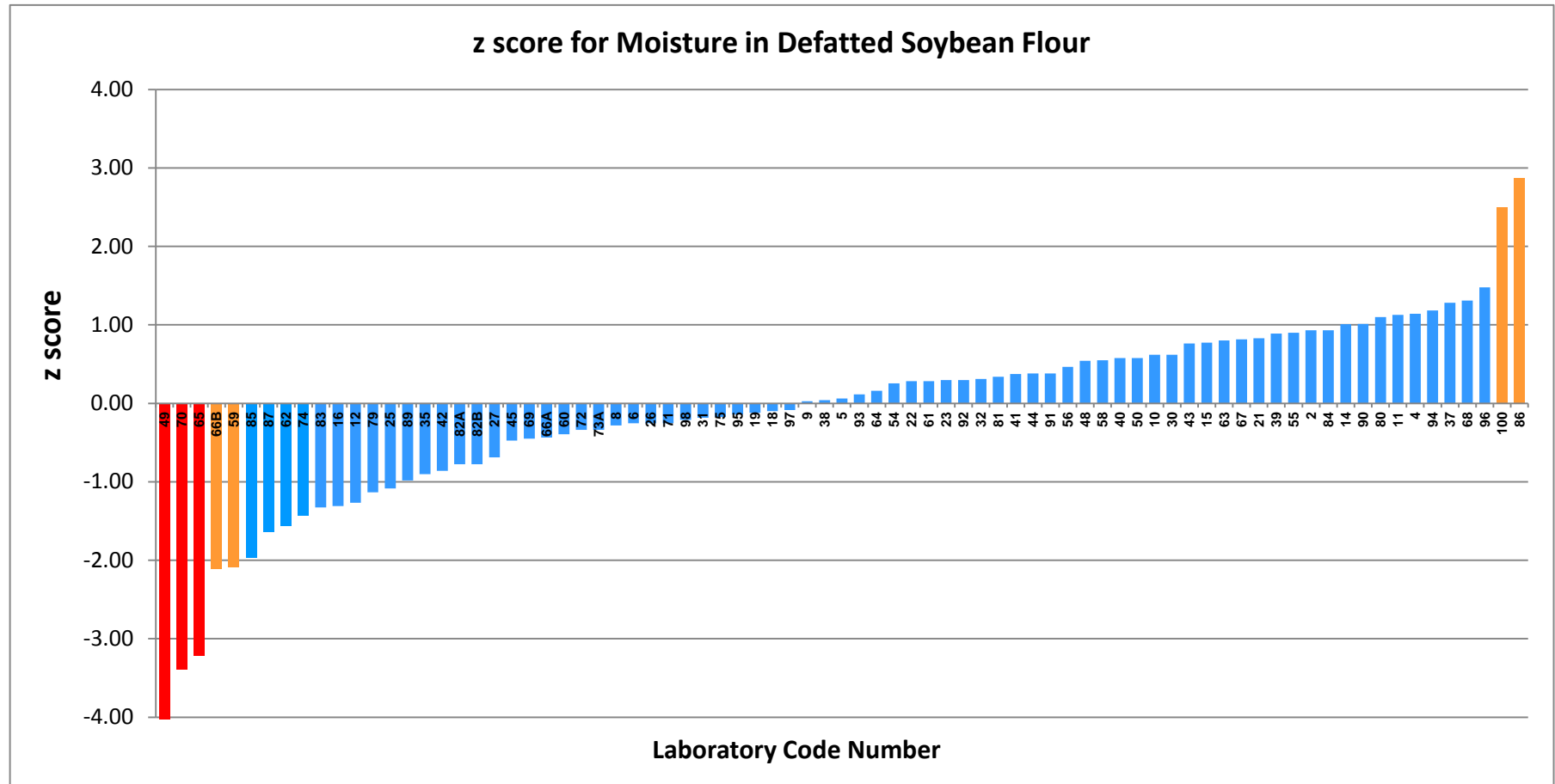


Figure 2. Plot of ordered z scores for moisture results in defatted soybean flour

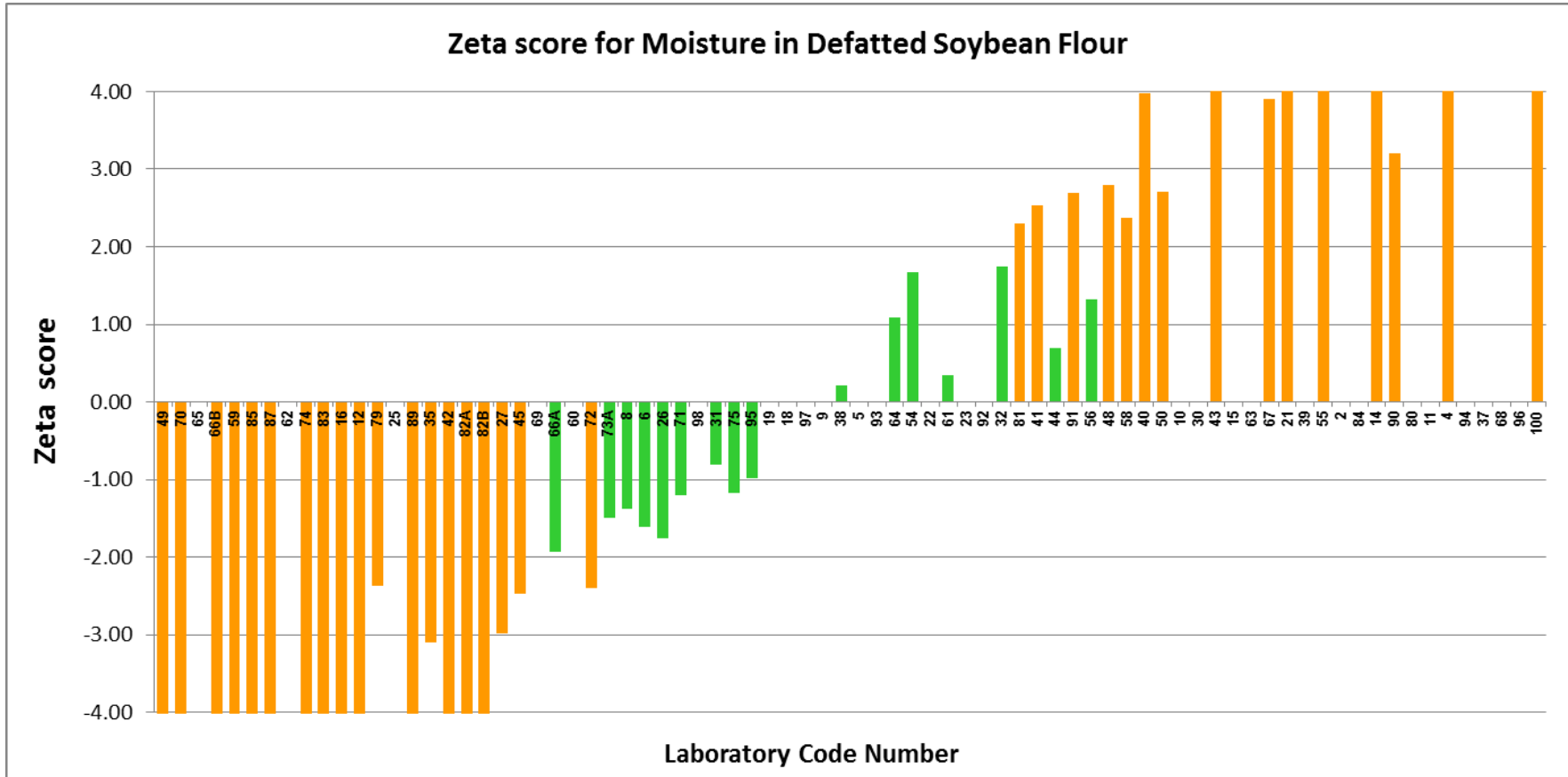


Figure 3. Plot of Zeta score for moisture in defatted soybean flour, following the ordered z scores in the above Figure 2.

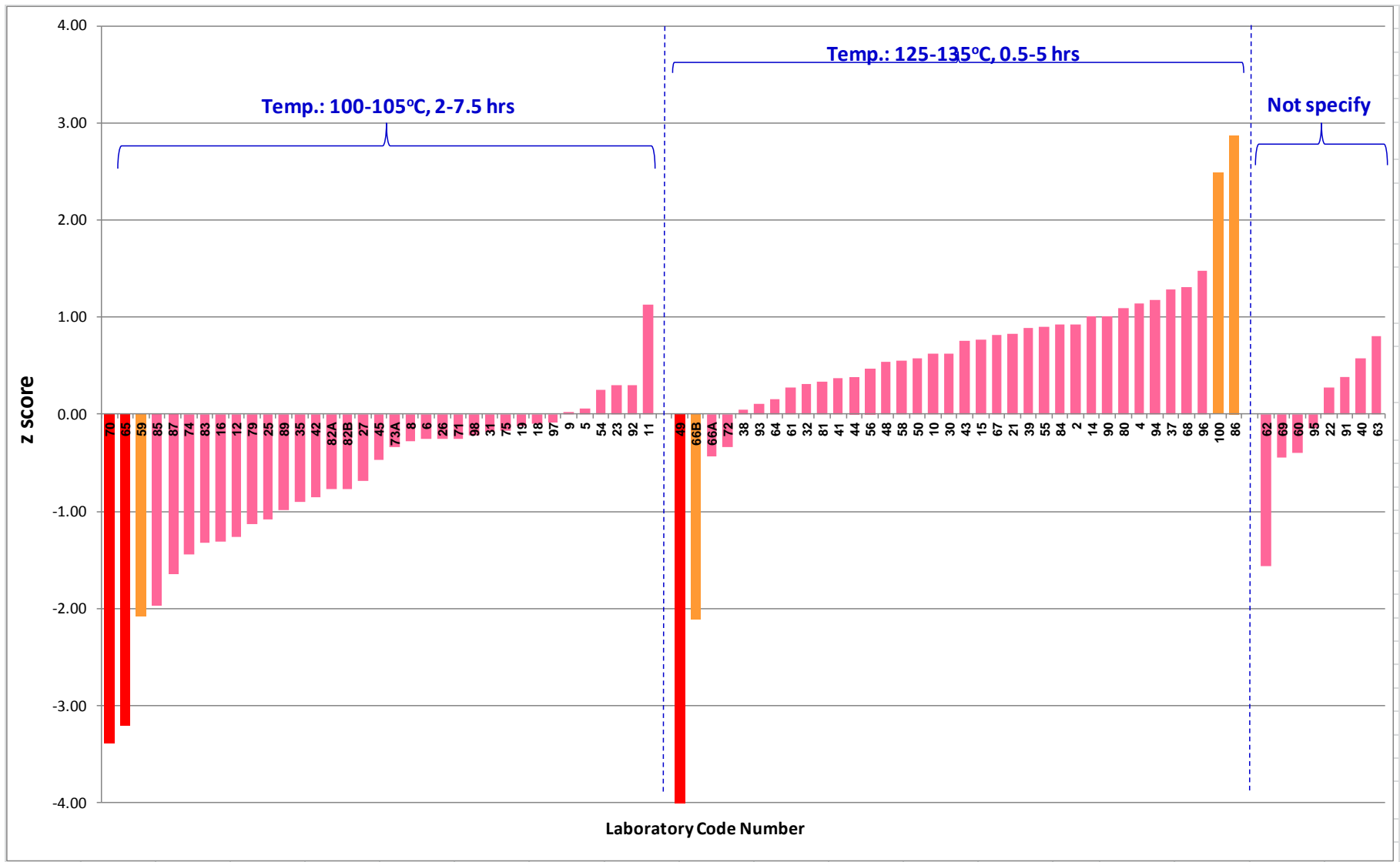


Figure 4. Plot of ordered z score for moisture in defatted soybean flour, grouping by method - drying temperatures

TOTAL NITROGEN

Defatted soybean flour contains 8.31 g of total N/100 g (Judprasong et al., 2018, adjusted moisture content).

Laboratories who submitted the methods used applied Kjeldahl method for total N determination, except one use combustion method (DuMaster Protein Analyzer, Buchi). To avoid an error in using different conversion factors to calculate protein from total N; this PT study on protein analysis was evaluated from total N values.

As shown in **Figure 8**, 56 out of 66 participants (about 85%) have good performance on total N analyses; two laboratories reported extreme low values of total N and the other two reported extreme high values (6%). In addition another 5 laboratories reported questionable levels of total N. According to the summary of methods used, these laboratories applied Kjeldahl method for total N analysis, following the standard methods of AOAC, ISO and SNI (Soy Nutrition Institute). They conducted the analysis on similar range of sample weight, 0.5 to 2 g (except one lab used sample weight of 0.05 g reported questionable low value). Thus, each step on total N analysis must be critically reviewed and corrective action must be performed at these laboratories.

The reference value of total N content in the defatted soybean flour obtained from 56 good performance laboratories is 7.88 ± 0.12 g /100 g (Mean \pm SD, %CV= 1.5).

Note: Although total N was used in this study for assessment of analytical performance, some PT studies may request to report total protein. The usual conversion factors used to convert total N to protein for defatted soybean among these laboratories was therefore collected. Eighteen laboratories out of 27 lab (67%) who submitted the information on methods used, normally use the conversion factor of 6.25; six laboratories (22%) used the conversion factor of 5.71 and few to them (3 out of 27, 11%) use 5.95 to convert total N to protein. This evidence emphasises that the difference in N conversion factor used among participants could be one of the important factors for discrepancy of the reported levels of protein in some PT study.

There are several N-conversion factors for soy protein among various references, i.e., ISO, AOAC and SNI. Thus, the factors for soybean and other protein foods should be harmonised based on the scientific evidence from research. In 2010, the International Network of Food Data System (INFOODS) published a book – FAO / INFOODS Guidelines for Checking Food Composition Data prior to the Publication of a User Table/Database - Version 1.0 <<http://www.fao.org/3/ap810e/ap810e.pdf>> - which include also the N conversion factors used for various foods. The specific conversion factor for converting total N to protein for defatted soybean flour is 5.71 (Greenfield and Southgate, 2003, FAO/INFOODS Guideline, 2012).

Table 5. Evaluation of laboratory performance on **total nitrogen** analysis (g/100 g, as received) in defatted soybean flour

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|-------------------------|-------------|----------------------|--------------------------|-------------------|--|---|---|---|-------------------|--|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with u_{xpt} = 0.02 g/100 g</i> | | | | | | | | | | | |
| Acceptance criteria = | | | z score \leq 2.00 | \zeta score \leq 2.00 | | | | | | | |
| 2 | 8.09 | - | 1.38 | - | 0.50 | CuSO ₄ +K ₂ SO ₄ | 20 | 50 | HCl 0.1 M | 6.25 | AOAC (2016) 981.10 |
| 4 | 7.99 | 0.22 | 0.75 | 1.07 | 0.9xxx | K ₂ SO ₄ and Selenium | 25 mL H ₂ SO ₄ | NaOH 100 mL | H ₂ SO ₄ 0.08-0.1 N | - | Based on AOAC |
| 5 | 7.79 | - | -0.48 | - | 1.0000 | CuSO ₄ +K ₂ SO ₄ | 13 mL conc H ₂ SO ₄ | 30 mL 4% Boric Acid | 0.5 N H ₂ SO ₄ | - | AOAC 20th Ed, 2016, 2001.11, Chapt 4 |
| 6 | 8.08 | 0.65 | 1.34 | 0.66 | 0.5074 | K ₂ PO ₄ + CuPO ₄ | 15 | 55 mL 4% Boric Acid | 0.2036 N H ₂ SO ₄ | 6.25 | ISO 5983-2 |
| 9 | 7.81 | - | -0.39 | - | 1 | K ₂ SO ₄ /CuSO ₄ | H ₂ SO ₄ / 12.5 mL | Boric acid 30 mL | 0.5 N H ₂ SO ₄ | - | Based on AOAC 20th Ed, 2016, 2001.11, Chapt 4 |
| 10 | 7.84 | - | -0.19 | - | 1 | Selenium mixture | 25 mL conc H ₂ SO ₄ | 50 mL 4% H ₃ BO ₄ | HCl 0.1 M | - | AOAC 2012, 32.2.09 C, Chapt 32 |
| 11 | 7.54 | - | -2.06 | - | 0.5000 | 1 mL | H ₂ SO ₄ / 25 mL | Boric acid solution 25 mL | 0.1 N H ₂ SO ₄ | 6.25 | Manual on fertilizer analysis, Arsrod, Doa 12/2551 |
| 12 | 8.01 | 0.03 | 0.87 | 5.33 | 1 | K ₂ SO ₄ , CuSO ₄ | H ₂ SO ₄ , 20 mL | H ₃ BO ₄ , 100 mL | 0.1 M HCl | 5.71 | AOAC (2016) 992.23 |
| 14 | 7.87 | 0.24 | 0.02 | 0.02 | 1 | K ₂ SO ₄ :CuSO ₄ .5H ₂ O (9:1) | H ₂ SO ₄ 15 mL | 4% Boric Acid 30 mL | 0.1 M HCl | - | AOAC 991.20 |
| 15 | 8.02 | - | 0.94 | - | 0.2 | CuSO ₄ .5H ₂ O, K ₂ SO ₄ | H ₂ SO ₄ 20 mL | 1% H ₃ BO ₄ | 0.1 M HCl | 6.25 | Based on AOAC (2016) 991.20 |
| 16 | 7.75 | 0.22 | -0.75 | -1.07 | 0.5 - 1 | Selenium | Sulphuric Acid 25 mL | Boric Acid 50 mL | HCl 0.1 N | - | SNI 01-2891-1992 Food & Beverage |

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|----------------------------|----------------|---------|------------|----------------------|--|---|---|---------------------------------------|-------------------|--|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with u_{xpt} = 0.02 g/100 g</i> | | | | | | | | | | | |
| 18 | 7.83 | - | -0.25 | - | 2.0 | CuSO ₄ , SeO ₂ | H ₂ SO ₄ , 25 mL | H ₃ BO ₃ 2%, 25 mL | HCl 0.1 M | - | SNI 01-2891-1992 |
| 19 | 7.90 | - | 0.21 | - | 1 | Kjeltabs, 2 pcs | Sulphuric Acid 15 mL | Boric Acid 1%, 15 mL | HCl, 15 mL | 6.25 | AOAC 988.05, AN300 FOSS 2003 |
| 21 | 7.76 | - | -0.69 | - | 0.5 to 1.0 | Se, K ₂ SO ₄ | H ₂ SO ₄ 15 mL | Boric acid (AR) 25 mL | HCl (AR) 0.1 N | - | AOAC 930.29 (2016) |
| 22 | 7.66 | - | -1.31 | - | - | - | - | - | - | - | - |
| 23 | 8.02 | - | 0.94 | - | 0.20 | - | - | - | - | - | AOAC 992.15 |
| 25 | 7.43 | - | -2.75 | - | 0.0521 / 0.0517 | Copper Sulphate | Digestion Reagent, 10 mL | Indicating Boric Sol'n, 10 mL | 0.02 N H ₂ SO ₄ | - | Laboratory Handbook of Methods of Food Analysis, 3rd Ed, R. Lees |
| 26 | 7.88 | 0.23 | 0.06 | 0.08 | 2.0 | Copper (II) sulphate pentahydrate | Conc H ₂ SO ₄ , 15 mL | 0.1 N HCl | 0.1 N NaOH | 5.95 | AOAC No. 2001.11 |
| 27 | 8.70 | 0.57 | 5.19 | 2.91 | 0.5 | K ₂ SO ₄ / Se | 10 | 30 | 0.2000 | - | SNI 01-2354.4-2006 Modified |
| 30 | 7.18 | - | -4.30 | - | 1.0023, 1.0030 | K ₂ SO ₄ :CuSO ₄ .5H ₂ O:TiO ₂ (10:0.3:0.3) | Sulphuric acid 20 mL | Erlenmeyer Flask 250 mL | H ₂ SO ₄ 0.05 N | - | ISO 20483:2006 (E) |
| 31 | 7.82 | 0.18 | -0.31 | -0.54 | 0.3 | Selenium | H ₂ SO ₄ (8 mL) | H ₃ BO ₃ 3% (50 mL) | HCl 0.05 N | - | SNI 01-2891 |
| 32 | 7.95 | 0.20 | 0.50 | 0.77 | 2.1110 | K ₂ SO ₄ , CuSO ₄ .5H ₂ O | Conc H ₂ SO ₄ , 25 mL | 4% Boric Acid 50 mL | 0.50987 M HCl | 5.71 | Block Digestion - Kjeldahl |
| 35 | 7.86 | - | -0.06 | - | 1.0626 | Anhyd Na ₂ SO ₄ : Anhyd CuSO ₄ (97:3) | H ₂ SO ₄ 25 mL | 2% Boric Acid 100 mL | 0.1 N H ₂ SO ₄ | 6.25 | Sri Lanka Standard 1011:1994 specification for Soya Flour |
| 38 | 7.90 | 0.55 | 0.19 | 0.11 | 0.400 | Salt mixture | H ₂ SO ₄ 12 mL | 4% H ₃ BO ₃ , 20 mL | 0.2 N HCl | - | AOAC 991.2, 19th Ed 2012 |

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|----------------------------|----------------|---------|------------|----------------------|--|---|--|--------------------------------------|-------------------------|-----------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with u_{xpt} = 0.02 g/100 g</i> | | | | | | | | | | | |
| 39 | 7.93 | - | 0.37 | - | 0.5 | Cu | H ₂ SO ₄ / 10 | Boric acid 30 mL | 0.1 M HCl | - | AOAC 991.20 |
| 41 | 7.95 | 0.28 | 0.51 | 0.58 | 0.5 | K ₂ SO ₄ :CuSO ₄ | Sulphuric acid 15 mL | Boric acid 25 mL | 0.1000 | 6.25 | AOAC 2001.11 |
| 42 | 7.84 | 0.19 | -0.19 | -0.31 | 0.5 | Selenium | H ₂ SO ₄ | H ₃ BO ₃ 1% 30 mL | HCl 0.1 N | | SNI 01-2891-1992. point 7.1 |
| 43 | 7.80 | 0.40 | -0.43 | -0.34 | 1 | Mix selenium | H ₂ SO ₄ , 12 mL | H ₃ BO ₃ , 25 mL | HCl 0.2 M | 1.4007 | National Standard, inhouse method |
| 44 | 8.02 | 0.01 | 0.94 | 7.13 | 0.5063 | Na ₂ SO ₄ , CuSO ₄ | Conc H ₂ SO ₄ 20 mL | 50 mL 0.1 N H ₂ SO ₄ | 0.2 N NaOH | 5.71 | AOAC 19th Ed, 2012 |
| 45 | 7.96 | 0.52 | 0.56 | 0.34 | 1 | 7g K ₂ SO ₄ + 0.8 g CuSO ₄ .5H ₂ O | 98% H ₂ SO ₄ 15 mL | 4.0% Boric acid 30 mL | 0.5 N H ₂ SO ₄ | 6.25 | ISO 5983-2 |
| 48 | 7.72 | 0.15 | -0.95 | -1.96 | 1 | Selenium Mixture reagent | 20 | 30 | 0.1 | 1 | MU-01/04 |
| 49 | 6.94 | 0.36 | -5.81 | -5.14 | 1, 2 | Kjeltabs | Conc H ₂ SO ₄ 20 mL | Boric Acid 50 mL | 0.2 N H ₂ SO ₄ | 5.7 | AOAC 20th Ed 2016 |
| 50 | 8.33 | 0.18 | 2.90 | 5.05 | 1.1567 | Cu | H ₂ SO ₄ , 15.0 mL | Boric Acid, 75.0 mL | HCl, 0.0902 | Fish M 6.25, Rice F 5.7 | AOAC 984.13 |
| 53 | 7.86 | 0.09 | -0.04 | -0.14 | 0.3 | Selenium | H ₂ SO ₄ 8 mL | H ₃ BO ₃ 3% 25 mL | HCl 0.0958 N | 5.71 | SNI-01-2891-1992 |
| 54 | 7.51 | 0.29 | -2.23 | -2.48 | 1 | Kjeltabs | H ₂ SO ₄ 12 mL | 25 mL 4% Boric Acid | 0.3 M H ₂ SO ₄ | 5.95 | AOAC 920.87 |
| 55 | 7.70 | 0.08 | -1.06 | -3.80 | 1 | K ₂ SO ₄ / Se | H ₂ SO ₄ 15 mL | 250 mL Erlenmeyer flask, 25 mL 4% Boric Acid | HCl 0.1 M | - | AOAC (2012) 991.20 |

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|----------------------------|----------------|---------|------------|----------------------|---|---|--|---------------------------------------|--------------------------|--|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with u_{xpt} = 0.02 g/100 g</i> | | | | | | | | | | | |
| 56 | 7.81 | 0.20 | -0.39 | -0.60 | 1.01193 | Kjeltabs (Foss) | H ₂ SO ₄ 12.0 mL | Boric Acid Soln 25 mL | 0.09729 M HCl | 6.25 | AOAC Intl 20th Ed, 2016 981.10 |
| 58 | 7.85 | 0.23 | -0.13 | -0.17 | 0.5 | - | - | Boric Acid | 0.25 HCl | 1.0 | Based on AOAC 20th Ed 2016 |
| 60 | 7.92 | - | 0.31 | - | - | - | - | - | - | - | AOAC (2012) 2011.11 |
| 61 | 7.82 | 0.34 | -0.31 | -0.29 | 1 | K ₂ SO ₄ /CuSO ₄ Kjeltab catalyst tablets | H ₂ SO ₄ 20 mL | Boric Acid 50 mL | 0.1 M HCl | 6.25 | A6501 Kjeldahl/Boric Acid Method |
| 63 | 7.97 | - | 0.62 | - | - | - | - | - | - | - | - |
| 67 | 8.03 | 0.22 | 1.00 | 1.43 | 0.5xxx | CuSO ₄ +K ₂ SO ₄ | H ₂ SO ₄ 15 mL | Boric acid 50 mL | 0.2 N H ₂ SO ₄ | 6.25 | Inhouse based on ISO 5988.2 |
| 68 | 7.88 | - | 0.06 | - | 0.5 | Kjeltabs | 17 | 50 | 0.1 N HCl | 6.25 | AOAC |
| 69 | 7.93 | - | 0.36 | - | - | - | - | - | - | - | - |
| 71 | 7.98 | 0.24 | 0.69 | 0.90 | 1.0075, 0.9934 | Kjeltabs 3.5 g, K ₂ SO ₄ 0.4 g, CuSO ₄ .5H ₂ O | H ₂ SO ₄ 15 mL | Boric acid | 0.2 N HCl | | AOAC 2001.11 |
| 72 | 8.01 | 0.05 | 0.87 | 4.37 | 2 | K ₂ SO ₄ , CuSO ₄ , SeO ₂ | 25 | 4% Boric acid 25 mL | 0.05 M H ₂ SO ₄ | 6.25 | AOAC 920.87 |
| 73A | 8.00 | 0.70 | 0.81 | 0.37 | 1 | 2 Kjeltabs (each 3.5 g K ₂ SO ₄ , 0.4 g CuSO ₄ .5H ₂ O) | H ₂ SO ₄ 15 mL | 1% Boric acid, 1% BCG 0.1% soln, 0.7% Methyl Red 0.1% soln (30 mL) | HCl 0.2 M | 6.25 | FTC-02.01 (refers to AOAC 2001.11, 979.09) |
| 75 | 9.61 | 0.17 | 10.88 | 20.50 | 0.5 | CuSO ₄ | H ₂ SO ₄ , 5 mL | H ₃ BO ₃ , 20 mL | HCl, 0.1 M | N/A (report as Nitrogen) | SNI 01-2891-1992 Butir 7.1 |
| 78 | 7.77 | 0.10 | -0.63 | -1.86 | 2 | Kjeltabs | Conc H ₂ SO ₄ , 15 mL | 4% Boric acid, 25 mL | 0.1 N HCl | - | AOAC 19th Ed |

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|----------------------------|----------------|---------|------------|----------------------|---|---|--|---------------|-------------------|-------------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with $u_{xpt} = 0.02$ g/100 g</i> | | | | | | | | | | | |
| 79 | 8.02 | 0.28 | 0.93 | 1.06 | 0.1 to 0.15 | - | - | - | - | - | IK/02/5.4.1/LDITP/ Analisis Protein |
| 80 | 7.86 | - | -0.06 | - | 0.25 to 0.5 | TAP/S3.5 | 25 | 40 | 0.1 | 6.25 | AOAC 984.13 |
| 81 | 7.82 | 0.09 | -0.31 | -1.02 | 1.0140 mean | K ₂ SO ₄ and CuSO ₄ .5H ₂ O | 20 mL H ₂ SO ₄ | 60 mL 2% Boric Acid soln | 0.09597 N HCl | 5.71 | Automated Kjeldahl Method |
| 83 | 7.93 | 0.05 | 0.37 | 1.91 | 0.5 | CuSO ₄ | H ₂ SO ₄ | Boric Acid, Bromocresol green, Methanol, Methyl red, 30 mL | HCl (0.1) | 6.25 | SNI-01-2891-1992 |
| 84 | 8.12 | - | 1.56 | - | 1 | KJELCAT 12-0328 | H ₂ SO ₄ 98% 20 mL | H ₃ BO ₃ 4%, 60 mL | HCl 0.1 M | - | KJELDAHL |
| 85 | 7.90 | 0.00 | 0.19 | 1.50 | 0.2 | - | - | - | - | - | DuMaster Protein Analyzer (Buchi) |
| 86 | 7.98 | 0.75 | 0.69 | 0.29 | 0.5 | 3.5g K ₂ SO ₄ + 3.5 mg Se | Conc H ₂ SO ₄ 12.5 mL | 4% Boric Acid 30 mL | 0.1 N HCl | - | AOAC (2012) 981.10 |
| 87 | 7.67 | 0.35 | -1.26 | -1.14 | 0.51 | K ₂ SO ₄ +Se | Sulphuric Acid; 25 mL | Boric Acid; 15 mL | HCl 0.01 N | 14 | MTD/FOD/CHM-03 |
| 89 | 7.71 | 0.38 | -1.02 | -0.85 | 0.5 | CuSO ₄ | HCl | 25 mL Boric Acid | 0.1 N HCl | - | AOAC 991.2 |
| 90 | 7.68 | 0.14 | -1.19 | -2.61 | 0.3 | K ₂ SO ₄ , Se | 15 | - | 0.1 M HCl | - | AOAC (2016) 2001.11 |
| 91 | 7.72 | 0.05 | -0.94 | -4.69 | - | - | - | - | - | - | - |
| 92 | 7.95 | - | 0.50 | - | 1 | CuSO ₄ | H ₂ SO ₄ | Boric | HCl | 6.25 | - |

| Laboratory Number | Total Nitrogen (g/100g) | MU (g/100g) | z score | Zeta score | Sample Weight (g) | Catalyst | Acid Volume (mL) | Receiver Solution | Titrant | Conversion Factor | Reference |
|--|----------------------------|----------------|---------|------------|----------------------|---|---|------------------------|--|-------------------|---------------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7.87 \pm 0.16 g/100 g (CV 2.0%, n= 66) with u_{xpt} = 0.02 g/100 g</i> | | | | | | | | | | | |
| 93 | 7.61 | - | -1.63 | - | 2 | H ₂ O ₂ 5 mL, Kjeltabs: 3.5 g K ₂ SO ₄ , 0.4 g CuSO ₄ ·5H ₂ O | H ₂ SO ₄ 12 mL | Boric acid 25 mL | 0.05 N H ₂ SO ₄ | 5.95 | AOAC 945.18-B |
| 94 | 8.24 | - | 2.31 | - | 1 | CuSO ₄ ·5H ₂ O and K ₂ SO ₄ | Conc H ₂ SO ₄ / 13 mL | 1% Boric acid | 0.1 M HCl | - | AOAC (2012) 991.20 |
| 95 | 7.91 | 0.07 | 0.22 | 0.85 | - | - | - | - | - | - | - |
| 98 | 7.82 | - | -0.31 | - | ~1.0 | 7g K ₂ SO ₄ , 0.8 g CuSO ₄ | 15 mL H ₂ SO ₄ | 30 mL 4% Boric Acid | 0.2 N HCl | - | AOAC 976.05 |
| 100 | 7.86 | 0.33 | -0.06 | -0.06 | 0.5 | CuSO ₄ and K ₂ SO ₄ | H ₂ SO ₄ / 15 mL | 4% Boric Acid 50 mL | 0.2 N H ₂ SO ₄ | 6.25 | Inhouse based on ISO 5983-2 (2009) |

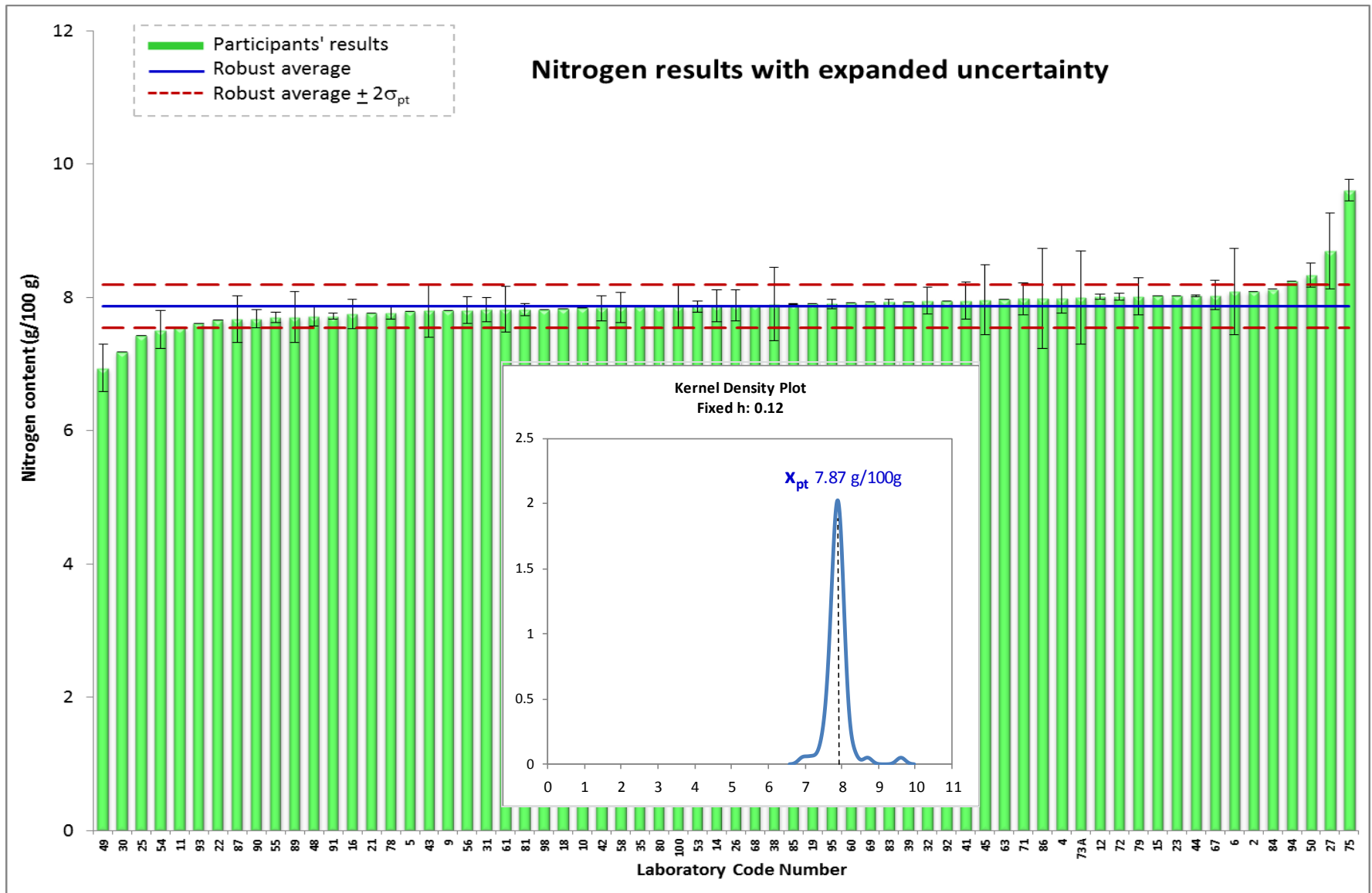


Figure 5. Distribution of total nitrogen results (ascending order) in defatted soybean flour with expanded uncertainty

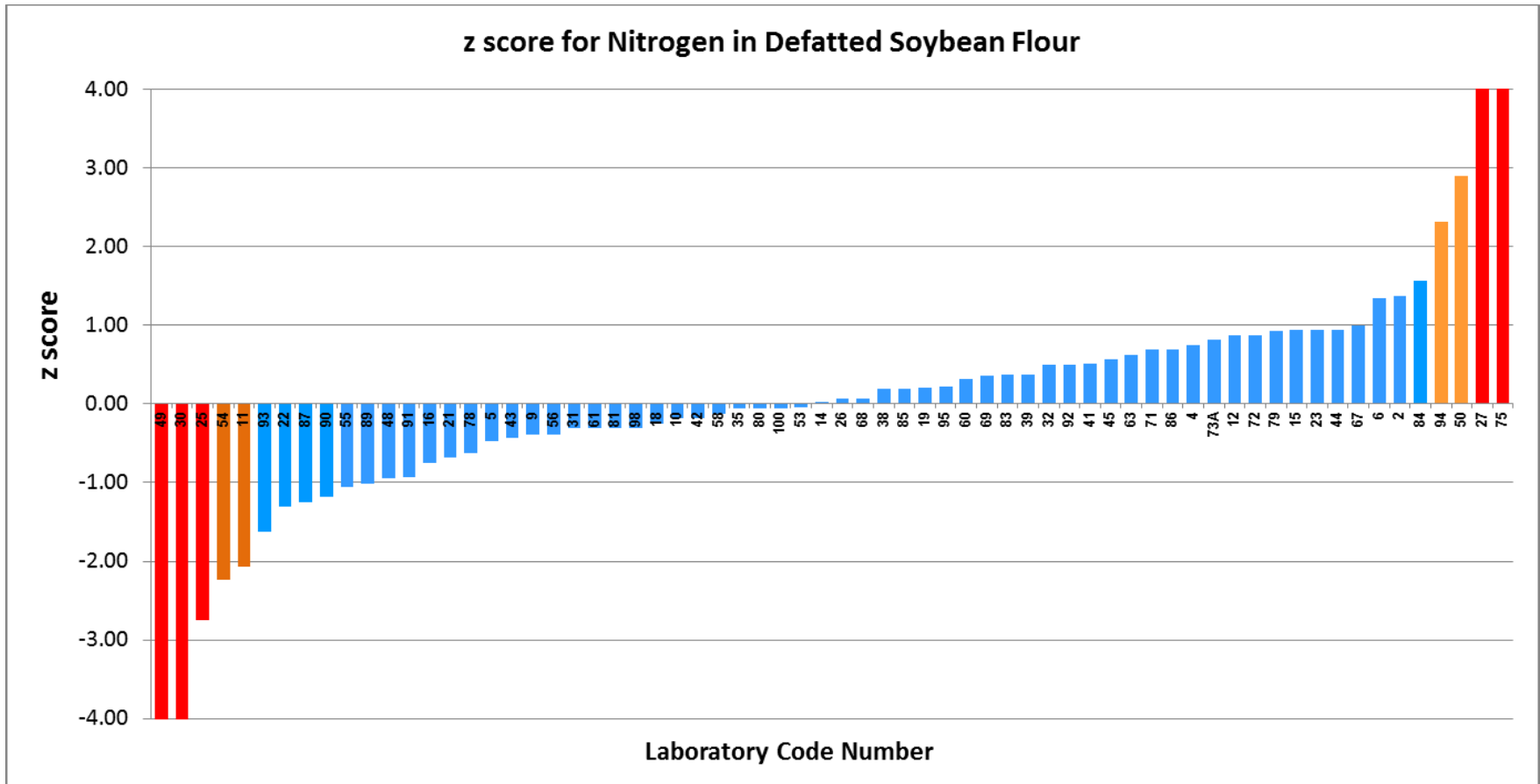


Figure 6. Plot of ordered z scores for total nitrogen results in defatted soybean flour

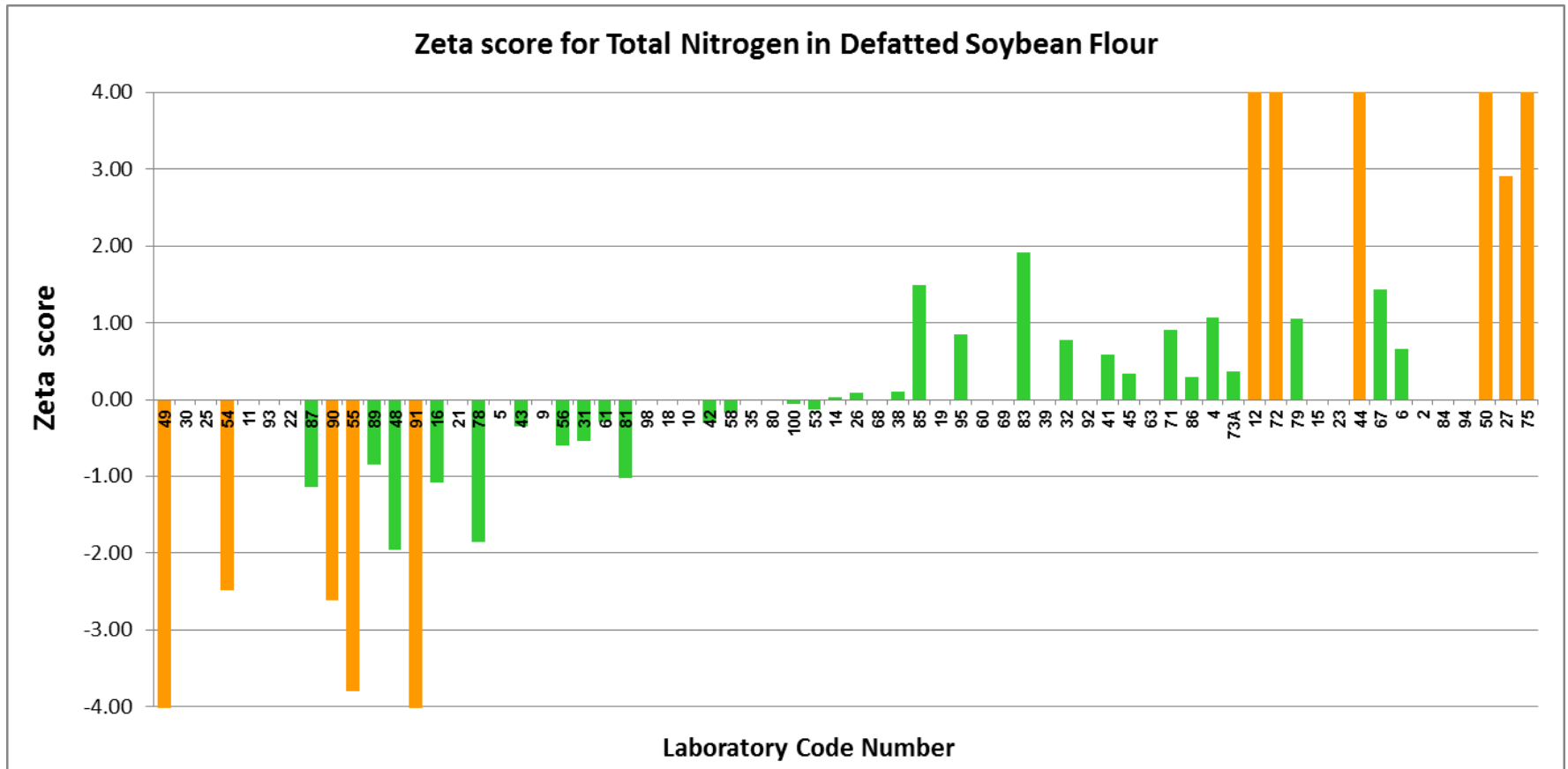


Figure 7. Plot of Zeta score for total nitrogen in defatted soybean flour, following the ordered z scores in the above Figure 6.

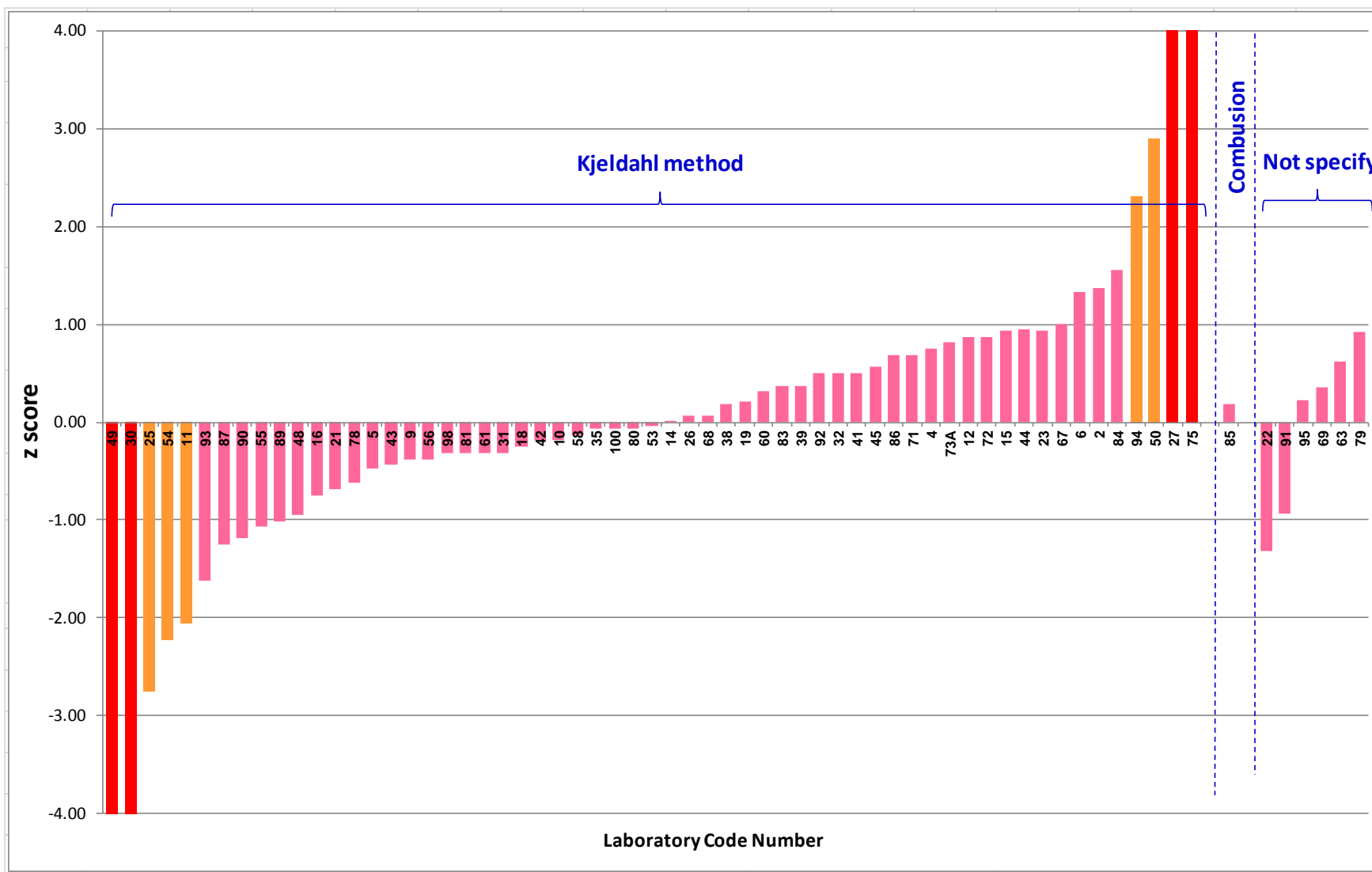


Figure 8. Plot of ordered z score for total nitrogen in defatted soybean flour, categorised in groups according to analytical methods/parameters used

TOTAL FAT

The selected test material used in this study is the defatted soybean flour which contains low level of total lipid - less than 2 g/100g.

For lipid determination of plant origin, e.g., cereals, legumes seeds. acid hydrolysis prior to direct extraction with non-polar solvent to break the lipid-carbohydrate bond and to hydrolyse protein is required for sample treatment.

In this study, 22 out of 55 of participating laboratories (40 %) did not include the acid hydrolysis in the process for lipid analysis. Most of them reported very low levels of total lipid content, ranged from 0 to less than 0.5 g/100 g. Those who included acid treatment prior to solvent extraction reported higher level of total lipid, 1.49 ± 0.67 g/100 g (mean \pm SD) but with wide variation (%CV = 45), due to the low level of fat content in the selected test material. Thus, the laboratory performance on lipid analysis in defatted soybean flour could not be evaluated.

Table 6. Evaluation of laboratory performance on **total fat** analysis (g/100 g, as received) in defatted soybean flour

| Laboratory Number | Total fat (g/100g) | MU (g/100g) | z score | Zeta score | Fat weight (g) | Hydrolysis (Y/N) | Extraction Solvent | Extraction Time (hours) | Method Reference |
|---|--------------------|-------------|--|-----------------------------------|----------------|------------------|-----------------------------------|-------------------------|---|
| <i>Assigned value obtained from robust average \pm robust SD = 1.48 ± 0.78 g/100 g (CV 52.7%, n= 40 only laboratory who performed hydrolysis before extraction)</i> | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | |
| 2 | 0.10 | - | Not evaluate due to high variation of results | | 2.00 | N | Petroleum Ether | 8 | AOAC (2016) 920.39 |
| 4 | 1.61 | 0.12 | | | 1.xxxx | Y | Diethyl Ether and Petroleum Ether | - | Based on AOAC |
| 5 | 0.52 | - | | | 2.0000 | N | Petroleum Ether | 1.5 | AOAC 20th Ed, 2016, 2003.05, Chapt 4 |
| 6 | 0.11 | 0.00 | | | 3.0000 | N | Diethyl Ether | 80 min | AOAC 2003.05 |
| 9 | 0.14 | - | | | 2 | N | Petroleum Ether | 1.5 | Based on AOAC 20th Ed, 2016, 2003.05, Chapt 4 |
| 10 | 0.28 | - | | | 2 | N | Petroleum Ether | 5 | AOAC 2012, 32.2.09 E, Chapt 32 |

| Laboratory Number | Total fat (g/100g) | MU (g/100g) | z score | Zeta score | Fat weight (g) | Hydrolysis (Y/N) | Extraction Solvent | Extraction Time (hours) | Method Reference |
|-------------------|--------------------|-------------|--|------------|----------------|--------------------------|-----------------------------------|---|--|
| 11 | 0.00 | - | Not evaluate due to high variation of results | | 4.0000 | N | Petroleum Ether | 16-18 hr | AOAC (2016) 922.06 |
| 12 | < LOD | - | | | 2 | Yes, Acid digestion | Petroleum Ether | 2 | AOAC (2016) 984.15 |
| 14 | 1.98 | 0.02 | | | 2 | Y | Diethyl Ether and Petroleum Ether | 3 | AOAC 922.06 |
| 15 | 0.66 | - | | | 1 | Y | Petroleum Ether | 1 | Based on ISO 1443:1973 |
| 16 | 2.29 | 0.11 | | | 2 | Y | Diethyl Ether + Petroleum Ether | - | SNI 01-2891-1992 Food & Beverage |
| 18 | 1.64 | - | | | 2.0 | Y | Petroleum Benzine | 6 | SNI 01-2891-1992 |
| 19 | 0.28 | - | | | 1 | N | Petroleum Benzene | 1 | AOAC 2003.05, AN305, FOSS, 2005 |
| 21 | 1.45 | - | | | 0.5 to 1.0 | Y | Diethyl Ether Petroleum Ether | 2 | AOAC 932.06 (2016) |
| 22 | 0.55 | - | | | - | - | - | - | - |
| 23 | < LOR | - | | | 1.90 | N | Petroleum Ether | 1 | AOCS Am5-04 |
| 25 | 0.97 | - | | | 7.1745 | N | Hexane | 8 | Laboratory Handbook of Methods of Food Analysis, 3rd Ed, R. Lees |
| 27 | 1.41 | 0.17 | | | 2 | Y | Diethyl Ether | 2 | SNI 2354-3:2017 |
| 30 | 2.28 | - | | | 2.0039, 2.0027 | Y | Diethyl Ether, Petroleum Ether | 3 | AOAC (2016) 925.10 |
| 31 | 2.20 | 0.07 | | | 3.5 | Y | Petroleum Benzene | 4 | SNI 01-2891 |
| 32 | 0.82 | 0.03 | | | 2.0832 | Y | Petroleum Ether | 20 cycles (2 hours) | Acid Hydrolysis |
| 35 | 0.67 | - | | 5.5793 | N | Petroleum Ether 60-40 °C | 16 | Sri Lanka Standard 1011:1994 specification for Soya Flour | |

| Laboratory Number | Total fat (g/100g) | MU (g/100g) | z score | Zeta score | Fat weight (g) | Hydrolysis (Y/N) | Extraction Solvent | Extraction Time (hours) | Method Reference |
|-------------------|--------------------|-------------|--|------------|----------------|------------------|-------------------------------------|-------------------------|---------------------------------------|
| 38 | 1.88 | 0.24 | Not evaluate due to high variation of results | | 2.000 | Y | Diethyl Ether, Petroleum Ether | 1 min each | AOAC 922.06, 19th Ed 2012 (total fat) |
| 39 | 1.35 | - | | | 1 | Y | Diethyl Ether:Petroleum Ether (1:1) | 6 min | AOAC 922.06 |
| 41 | 2.04 | 0.09 | | | 2 | Y | Petroleum Ether / Diethyl Ether | - | AOAC 954.02 |
| 42 | 0.78 | 0.01 | | | 3 | Y | Hexane | 2 | SNI 01-2891-1992. point 8.2 |
| 43 | 0.41 | 0.30 | | | 2 | N | Hexane | 3 | National Standard |
| 44 | 1.70 | 0.07 | | | 2.0495 | Y | Petroleum Ether, Anhydrous Ether | 2 mins | AOAC 19th Ed, 2012 |
| 45 | 0.18 | 0.01 | | | 1.5 | N | Petroleum Ether | 2.25 | ISO 11085 |
| 48 | 1.45 | 0.11 | | | 1 | Y | Diethyl Ether | 3 x 20 mins | MU-01/02 |
| 49 | 4.04 | 0.20 | | | 2 | Y | Petroleum Ether | 1 minute | AOAC 20th Ed 2016 |
| 50 | 2.84 | 0.06 | | | 2.0000 | Y | Pet. Ether | 2.0 | AOAC 920.85 |
| 54 | 1.79 | 0.04 | | | 1 | Y | 1:1 Mixed ether | 5 | AOAC 923.03 |
| 55 | 1.16 | 0.04 | | | 2 | Y | Ether, Petroleum ether | 1 | AOAC (2012) 992.06 |
| 56 | 1.54 | 0.01 | | | 1.01512 | Y | Petroleum ether | 5 mins | AOAC Intl 20th Ed, 2016 945.44 |
| 59 | 0.70 | 0.01 | | | 1 to 2 | Y | Petroleum Benzine | 4 | SNI 01-2891-1992 point 8.2 |
| 60 | 0.37 | - | | | - | - | - | - | AOAC (2012) 2003.06 |
| 61 | 1.50 | 0.10 | | | 2 | N (Y) | Petroleum Spirits (Diethyl) | 1 (-) | A6301 Soxtec (A6302 Acid Hydrolysis) |
| 63 | 1.87 | - | | - | - | - | - | - | |

| Laboratory Number | Total fat (g/100g) | MU (g/100g) | z score | Zeta score | Fat weight (g) | Hydrolysis (Y/N) | Extraction Solvent | Extraction Time (hours) | Method Reference |
|-------------------|--------------------|-------------|--|------------|----------------|------------------|--------------------------------|-------------------------|---------------------------------------|
| 66A | 0.11 | 0.08 | Not evaluate due to high variation of results | | 3.5586 | N | Petroleum Ether | 0.75 | AOAC 963.15, 20th Ed 2016 (Crude Fat) |
| 66B | 0.06 | 0.04 | | | 1.5005 | N | Petroleum Ether | 0.75 | AOAC 963.15, 20th Ed 2016 (Crude Fat) |
| 67 | 0.11 | 0.01 | | | 1.0xxx | N | Petroleum Ether | 1.30 | Inhouse based on AOAC 920.39 |
| 68 | 1.84 | - | | | 2 | N | Petroleum ether | 6 | AOAC |
| 69 | 0.36 | - | | | - | - | - | - | - |
| 71 | 0.22 | 0.08 | | | 1.0026, 1.0032 | N | Petroleum Ether | 2 | AOAC 2003.05 |
| 72 | 1.12 | 0.12 | | | 2 | Y | Petroleum ether, Diethyl ether | 1 min | AOAC 922.06 |
| 73A | 0.26 | 0.09 | | | 1 | N | Petroleum Benzene | 1 | FTC-06.01 (refers to AOAC 2003.05) |
| 75 | 2.22 | 0.03 | | | 2 | Y | Hexane | 4 | SNI 01-2891-1992 Butir 8.2 |
| 79 | 1.87 | 0.03 | | | 1 | Y | - | - | SNI 01-2891-1992 Butir 8.2 |
| 81 | 2.07 | 0.08 | | | 2.0327 mean | Y | Anhydrous Diethyl ether | 20 cycles | Soxhlet Method |
| 83 | 11.08 | 0.41 | | | 1.5 | Y | HCC & Petroleum ether | 2 | SNI-01-2891-1992 |
| 84 | 0.44 | - | | | 5 | Y | Petroleum Ether | 4 | SNI 01-2891-1992 |
| 86 | 0.47 | 0.05 | | | 2 | Y | Hexane | 0.75 | AOAC (2012) 922.06 |
| 87 | 0.52 | 0.20 | | | 1.5 | Y | Hexane | 2 | MTD/FOD/CHM-04 |
| 89 | 0.84 | 0.02 | | | 5 | Y | Petroleum Ether | 16 | AOAC 963.15 |
| 90 | 1.30 | 0.04 | | | 2 | - | Diethyl Ether | - | AOAC (2016) 954.02 |
| 91 | 0.65 | 0.03 | | | - | - | - | - | - |

| Laboratory Number | Total fat (g/100g) | MU (g/100g) | z score | Zeta score | Fat weight (g) | Hydrolysis (Y/N) | Extraction Solvent | Extraction Time (hours) | Method Reference |
|-------------------|--------------------|-------------|--|------------|----------------|------------------|-----------------------------------|-------------------------|----------------------------|
| 92 | 0.20 | - | Not evaluate due to high variation of results | | 1 | N | Petroleum Ether | 1 | - |
| 93 | 1.48 | - | | | 2 | - | - | - | - |
| 94 | 2.48 | - | | | 2 | Y | Diethyl Ether and Petroleum Ether | - | AOAC (2012) 922.06 |
| 95 | 0.28 | 0.01 | | | - | - | - | - | - |
| 98 | 0.22 | - | | | ~1.5 | N | Petroleum Ether | - | Ankom Filter bag Technique |
| 100 | 0.15 | 0.01 | | | 1.5 | N | Petroleum ether | 60 mins | AOAC AM5-04 reapprove 2009 |

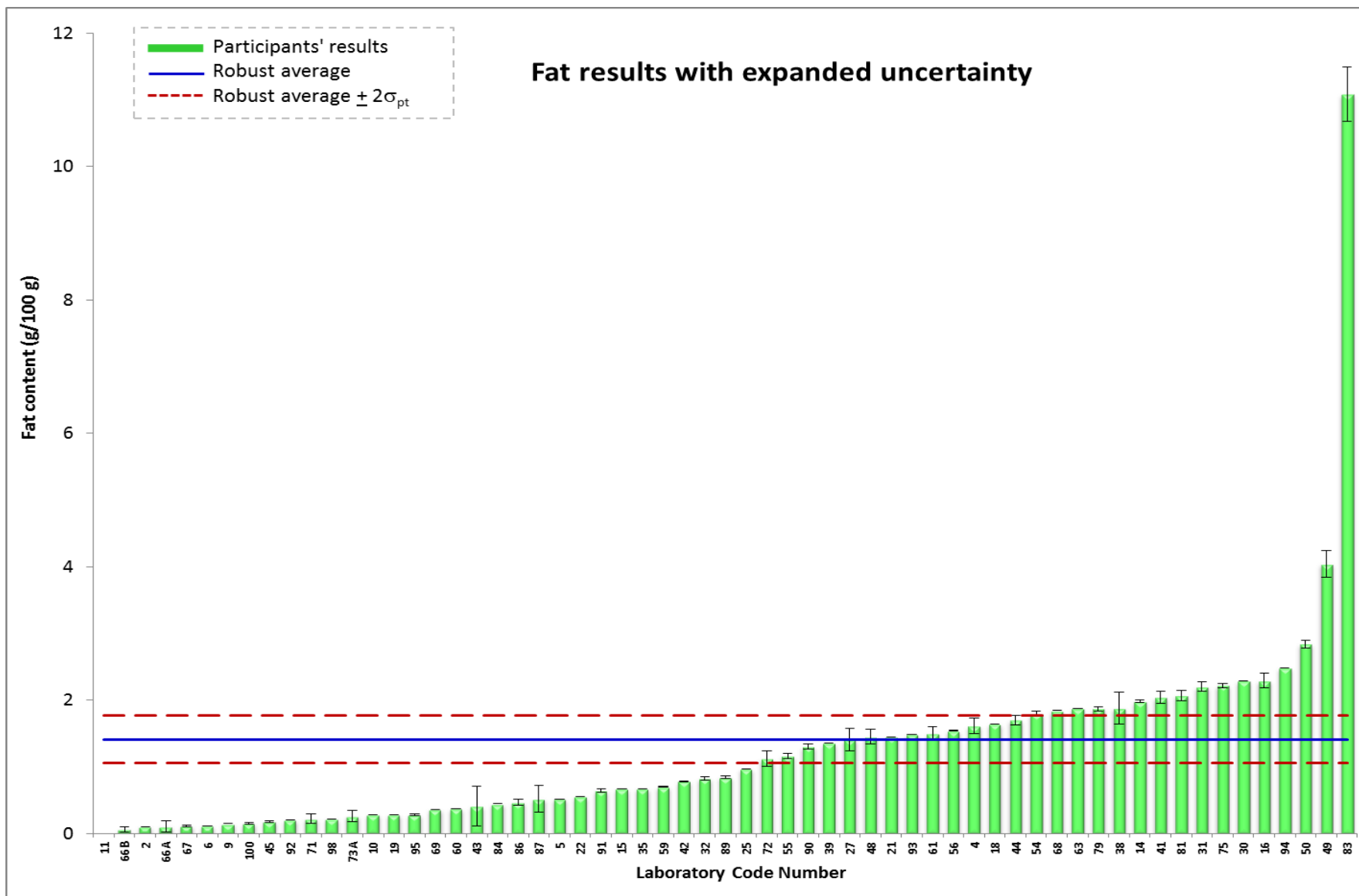


Figure 9. Distribution of total fat results (ascending order) in defatted soybean flour with expanded uncertainty

DIETARY FIBRE

Using defatted soybean flour as the test material, the step for fat removal in dietary fibre (DF) determination is omitted.

The AOAC enzymatic gravimetric methods was mainly used by participating laboratories for determination of total DF in 0.5 to 1 g of defatted soybean flour (except one good performance lab used 0.3 g). However, not all of them passed the criteria for good performance.

Thirty laboratories submitted the report on DF determination; 19 laboratories were identified as good performance laboratories (63%); 4 and 5 laboratories (30%) reported extremely high (and low levels, respectively and 2 of them reported questionable levels (**Figure 11**).

Activities and purity of enzymes alpha-amylase, protease and amyloglucosidase which involve in removing starch and protein in the sample are the critical factors in the determination of total DF. To ensure that enzymes have not degraded, the activities must be checked for each of new lot or at maximal interval of 6 months. Applying the degraded enzymes could affect the efficiencies in removing other components from the sample, resulting in extreme high values of the final residue of the DF.

Three laboratories used the AOAC methods for crude fibre or ISO method for neutral detergent dietary fibre determination; as expected they reports extremely low levels of DF.

In addition, it was found in the previous PT programmes, some laboratories did not corrected the amount of protein and ash from the residue; they reported extreme high values of DF.

The reference value of total dietary fibre content in defatted soybean flour obtained from 19 good performance laboratories is 16.80 ± 1.26 g/100 g (mean \pm SD, %CV=7.5).

Table 7. Evaluation of laboratory performance on **total dietary fibre** analysis (g/100 g, as received) in defatted soybean flour

| Laboratory Number | Total dietary fibre g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Method Reference |
|--|-----------------------------|-------------|-------------------------------|-----------------------------------|-------------------|--|--|---------------------------------|
| <i>Assigned value obtained from robust average $(x^*) \pm 3SD_p = 16.44 \pm 1.29$ g/100 g (CV 7.8%, n= 30) with $u_{xpt} = 0.64$ g/100 g</i> | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | |
| 2 | 18.50 | - | 1.60 | - | 0.50 | Enzyme Digestion | | AOAC (2016) 985.29 |
| 4 | 16.50 | 0.42 | 0.05 | 0.09 | 1.xxxx | Enzymatic | Buffer | Based on AOAC |
| 11 | 17.99 | - | 1.20 | - | 0.5000 | Enzyme | HCl | Based on AOAC (2016) 985.29 |
| 12 | 18.60 | 1.69 | 1.67 | 2.04 | 0.3 | Enzymatic | Phosphate buffer | AOAC (2016) 985.29 |
| 14 | 16.54 | - | 0.08 | - | 0.5 | Enzymatic - Gravimetric Method | α - amylase $97.5 \pm 2.5^\circ\text{C}$ 30 min, Protease $60 \pm 1^\circ\text{C}$ 30 min, Amyloglucosidase $60 \pm 1^\circ\text{C}$ 30 min | AOAC 985.29 |
| 16 | 27.70 | 0.27 | 8.73 | 17.21 | 1 | - | - | AOAC 985.29 |
| 19 | 1.82 | - | -11.33 | - | 1 | Acid Digestion H ₂ SO ₄ 1.25%, 95°C 30 min | Base Diestion, NaOH 1, 1.25%, 95°C 30 min | AOAC 978.10, AN 304, FOSS, 2003 |
| 21 | 9.23 | - | -5.59 | - | 1.0 | Water bath | 100 °C 15 min | AOAC 985.29 (2016) |
| 31 | 15.89 | - | -0.43 | - | 1 | Enzimatik | | AOAC 991.43 |
| 32 | 16.50 | 0.26 | 0.05 | 0.09 | 1.0100 | Enzymatic Gravimetric | Buffer | AOAC 991.42 |

| Laboratory Number | Total dietary fibre g/100g | MU (g/100g) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Method Reference |
|--|----------------------------|-------------|---------|------------|-------------------|---|---|--|
| <i>Assigned value obtained from robust average (\bar{x}^*) \pm 3SD_p = 16.44 \pm 1.29 g/100 g (CV 7.8%, n= 30) with u_{xpt} = 0.64 g/100 g</i> | | | | | | | | |
| 38 | 18.50 | 3.32 | 1.60 | 1.16 | 1.000 | Enzymatic Digestion | Phosphate buffer | AOAC 985.29, 19th Ed 2012 |
| 39 | 14.20 | - | -1.74 | - | 1 | Enzyme | Buffer solution | AOAC 985.29 |
| 43 | 31.02 | 3.71 | 11.30 | 7.43 | 1 | - | - | AOAC |
| 48 | 18.14 | 0.43 | 1.32 | 2.52 | 1 | Enzymatic | Amylase, protease, amyloglucosidase | AOAC 985.29 19th Ed 2012 |
| 49 | 24.00 | 0.00 | 5.86 | 11.81 | 0.5 | Enzymatic | Alpha-Amylase, Protease, Amyloglucosidase | AOAC 20th Ed 2016 / Sigma Kit |
| 54 | 17.60 | 0.10 | 0.90 | 1.81 | 1 | Enzymatic | Phosphate buffer / Enzyme | AOAC 985.29 |
| 55 | 13.45 | 1.81 | -2.32 | -2.70 | 0.5 | Enzymatic-Gravimetric | - | AOAC (2012) 985.29 |
| 58 | 28.30 | 0.17 | 9.19 | 18.37 | 1.0 | - | - | Based on AOAC 20th Ed 2016 |
| 59 | 7.38 | 0.23 | -7.02 | -13.93 | 1 to 2 | Enzymatic | - | AOAC 18th Ed 985.29 |
| 61 | 15.40 | 2.16 | -0.81 | -0.83 | 0.5 | Enzymatically Digested with protease and amyloglucosidase | Methylated spirits | A6234 (ANKOM automated TDF instrument) |
| 63 | 16.70 | - | 0.20 | - | - | - | - | - |
| 67 | 14.40 | - | -1.58 | - | 1.0xxx | Enzyme Digestion | - | AOAC 985.29 |
| 68 | 16.80 | - | 0.28 | - | 0.5 | Enzyme | - | AOAC |
| 69 | 16.26 | - | -0.14 | - | | | - | |

| Laboratory Number | Total dietary fibre g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Method Reference |
|--|-----------------------------|-------------|---------|------------|-------------------|---|------------------|------------------------|
| <i>Assigned value obtained from robust average (\bar{x}^*) \pm 3SD_p = 16.44 \pm 1.29 g/100 g (CV 7.8%, n= 30) with u_{xpt} = 0.64 g/100 g</i> | | | | | | | | |
| 71 | 5.27 | 0.08 | -8.66 | -17.42 | 1.0018, 1.0008 | Neutral Detergent / heat stable alpha amylase | - | ISO 16472:2006 |
| 81 | 16.90 | 0.90 | 0.36 | 0.59 | mean 1.0003 | Enzymatic Digestion (Heat-stable alpha-amylase, protease, amyloglucosidase) | MES-TRIS Buffer | AOAC 991.43 (Modified) |
| 83 | 19.70 | 1.04 | 2.52 | 3.95 | 1 | Enzymatic gravimetry | - | AOAC 991.43 |
| 86 | 17.00 | 1.15 | 0.43 | 0.65 | 0.5 | Enzymatic - Gravimetric Method | - | AOAC (2012) 985.29 |
| 90 | 6.96 | 2.28 | -7.35 | -7.25 | 0.5 | Fibertec | - | AOAC (2016) 985.29 |
| 94 | 16.76 | - | 0.25 | - | 1 | - | - | AOAC (2012) 985.29 |

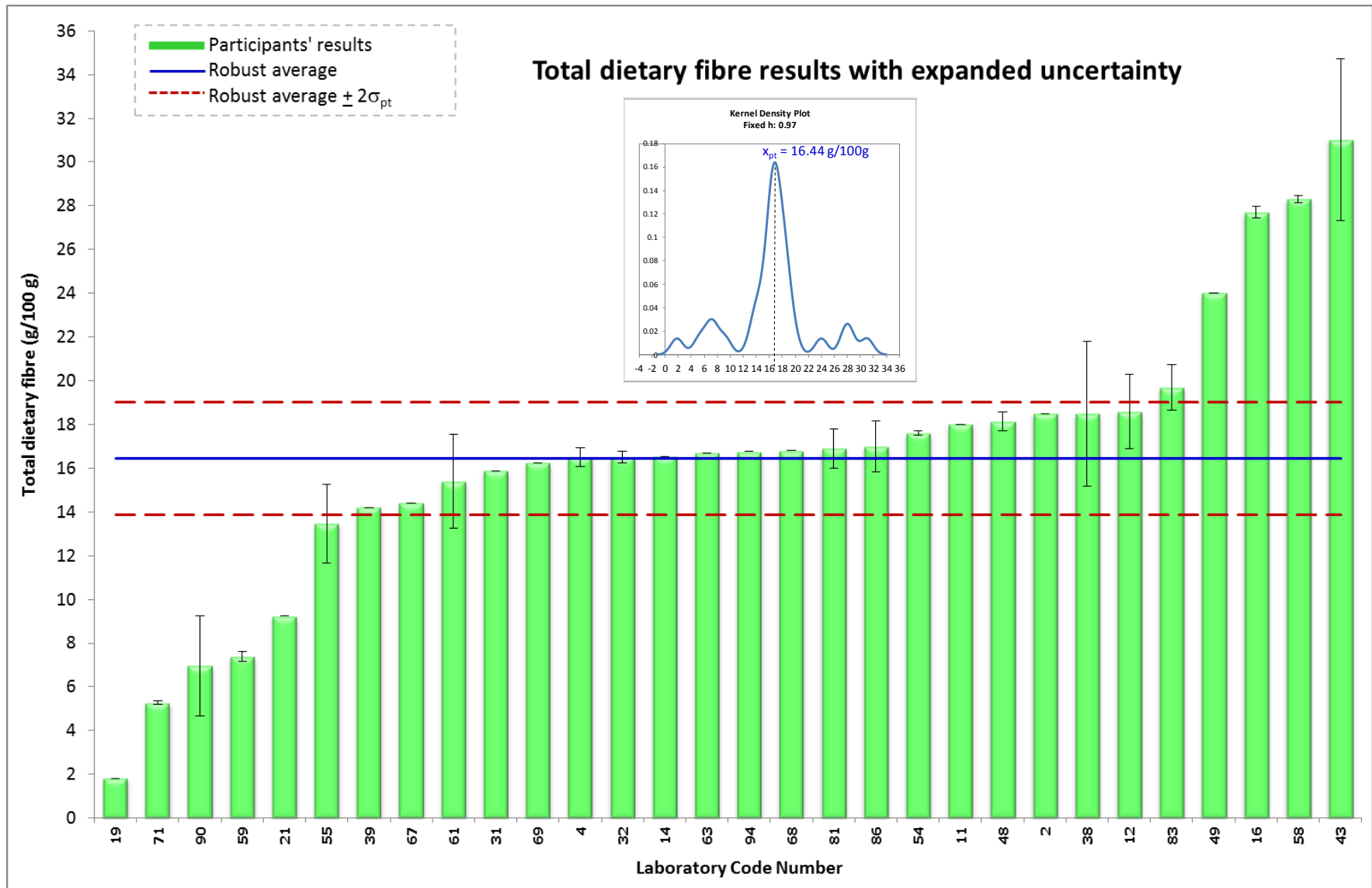


Figure 10. Distribution of total dietary fibre results (ascending order) in defatted soybean flour with expanded uncertainty

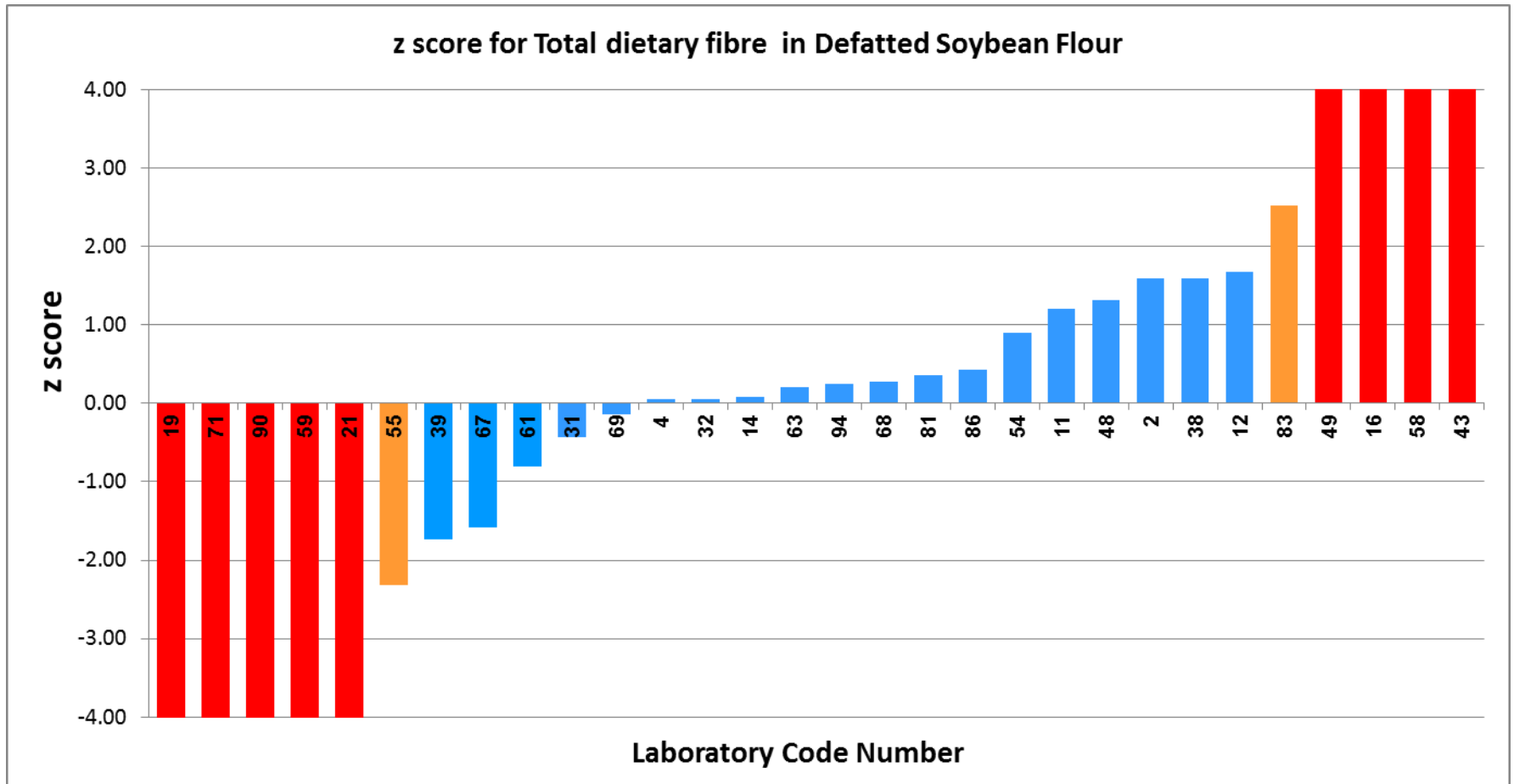


Figure 11. Plot of ordered z scores for **total dietary fibre** results in defatted soybean flour

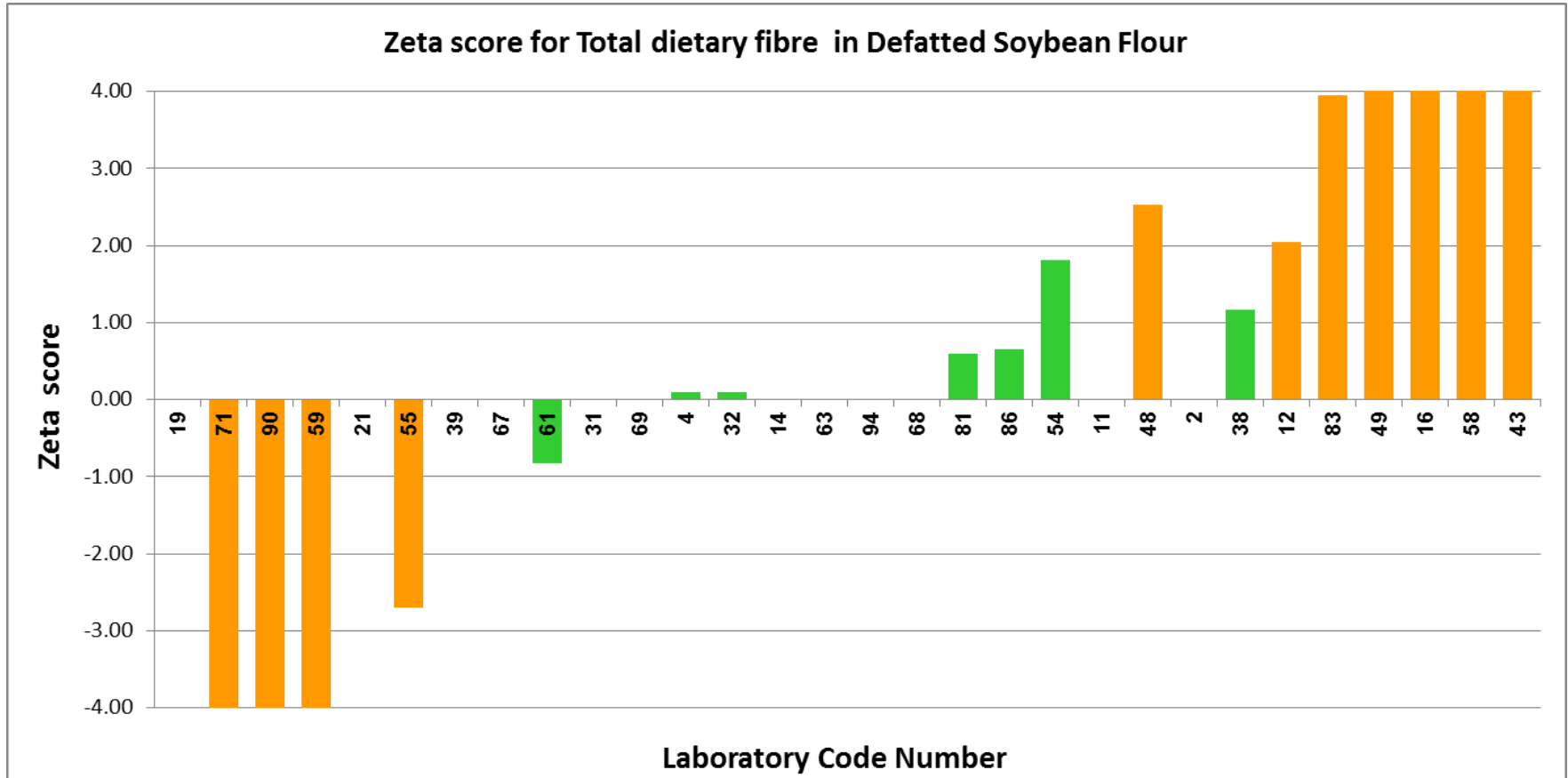


Figure 12. Plot of Zeta score for total dietary fibre in defatted soybean flour, following the ordered z scores in the above Figure 11

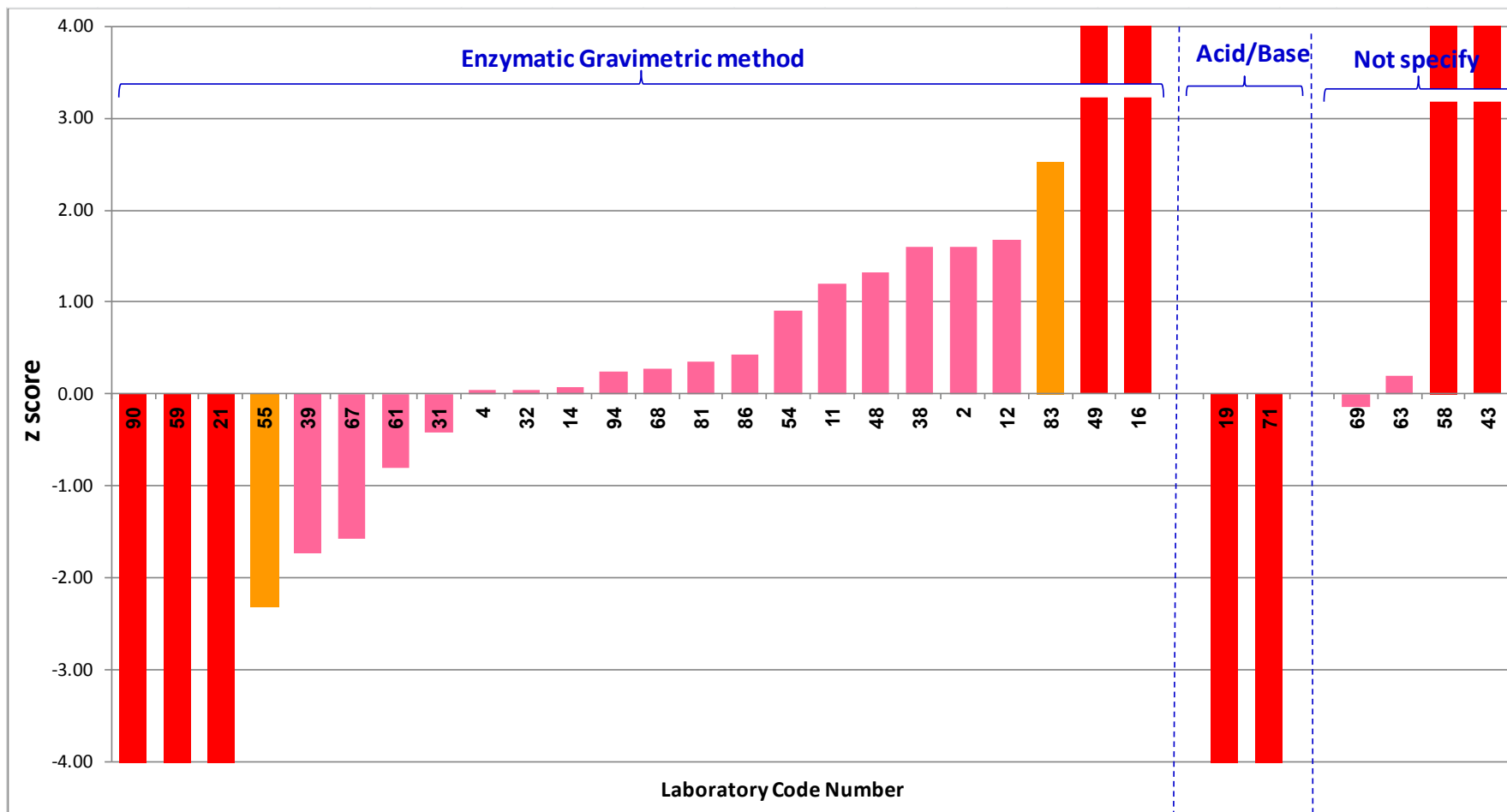


Figure 13. Plot of ordered z score for total dietary fibre in defatted soybean flour, categorised in groups according to analytical methods/parameters used

ASH

Seventy-three laboratories participated in ash determination. The majority of the participants (47 lab, 64%) used the temperature of 520-550°C for 2 to 24 h for ashing. Others applied higher temperature of 600°C for 2-10 h (**Table 8, Figure 17**).

About 56% of total participants (41 out of 73 lab) included *charring* the sample over a hotplate or a Bunsen burner before incineration in a muffle furnace.

Charring the sample over a hotplate, initially at low temperature to avoid losing ash with flame, then increase the temperature gradually until smoking ceases before incineration in a muffle furnace. If the sample is not completely white, moist ash with a few drops of water or diluted acid. Evaporate on water bath and repeat heating in the muffle furnace for 30 – 60 min until constant weight is obtained. This step is recommended as it could reduce the period for getting completely white ash under the high temperature in the muffle furnace. It could prevent fluffing of ash during opening the furnace

Based on z-scores, most laboratories (65 out of 73, 89%), were identified as good performance on ash analysis. Two lab each reported extreme high values and extreme low values and three reported questionable values; they must review each step of ash determination and do corrective action.

The consensus value of ash content in defatted soybean flour obtained from 65 good performance laboratories is 6.32 ± 0.32 g/100 g (mean \pm SD, N=65, %CV=5.0)

Table 8. Evaluation of laboratory performance on **ash** analysis (g/100 g, as received) in defatted soybean flour

| Laboratory Number | Ash (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Pre-Charring (Y/N) | Ash Temperature (°C) | Ash Time (hours) | Method Reference |
|--|--------------|-------------|-------------------------------|-----------------------------------|-------------------|-----------------------|----------------------|------------------|----------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 6.31 \pm 0.33 g/100 g (CV 5.2%, n= 73) with u_{xpt} = 0.05 g/100 g</i> | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | |
| 2 | 6.59 | - | 0.85 | - | 2 | Hot plate | 600 | 2 | AOAC (2016) 942.05 |
| 4 | 6.20 | 0.16 | -0.33 | -1.17 | - | - | - | - | - |
| 5 | 6.15 | - | -0.49 | - | 2 | - | 550 | 3 | ISO 5984:2002 |
| 6 | 6.06 | 0.21 | -0.76 | -2.17 | 2 | Pre-burn on Hotplate | 600 | 4 | AOAC (2016) 942.05 4.1.10 |
| 8 | 6.06 | 0.01 | -0.76 | -4.98 | 5 | Char 30 minutes | 600 \pm 20 | Until grey ash | SLS 898:1990 |
| 9 | 6.12 | - | -0.57 | - | 1 to 2 | - | 550 | 2.5 | Based on ISO 5984:2002 |
| 10 | 6.02 | - | -0.88 | - | 2 | - | 600 | 2 | AOAC 2012, 32.2.09 B, Chapt 32 |
| 11 | 6.69 | - | 1.15 | - | 2 | Pre heat 3 hour | 550 | 3 | ISO (5984) 2002 (E) |
| 12 | 6.44 | 0.04 | 0.39 | 2.41 | 0.5 | Charring on hot plate | 550 | 2 | AOAC (2016) 930.30, 945.46 |
| 14 | 6.06 | 0.05 | -0.76 | -4.51 | 5 | Charring | 550 | 5 | AOAC 923.03 |
| 15 | 6.02 | - | -0.88 | - | 4 | - | 550 | 8 | AOAC (2016) 923.03 |
| 16 | 5.97 | 0.06 | -1.03 | -5.83 | 2 to 3 | - | 550 | 8 | SNI 01-2891-1992 Food & Beverage |
| 18 | 6.66 | - | 1.06 | - | 2 | Charring | 550 | 4 | SNI 01-2891-1992 |
| 19 | 5.84 | - | -1.43 | - | 1 | - | 600 | 3 | AOAC 942.05 |
| 21 | 6.83 | 0.05 | 1.58 | 9.23 | 1 | 4 | 550 | 6 | AOAC 923.03 (2016) |
| 22 | 7.30 | - | 3.00 | - | - | - | - | - | - |

| Laboratory Number | Ash (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Pre-Charring (Y/N) | Ash Temperature (°C) | Ash Time (hours) | Method Reference |
|---|-----------------|----------------|---------------|----------------|----------------------|---|-------------------------|---------------------|---|
| <i>Assigned value obtained from robust average (x*) ± robust SD (s*) = 6.31 ± 0.33 g/100 g (CV 5.2%, n= 73) with u_{xpt} = 0.05 g/100 g</i> | | | | | | | | | |
| 23 | 6.16 | - | -0.45 | - | 2 | - | 550 | 3 | ISO 5984 |
| 25 | 6.53 | - | 0.67 | - | 5.0205 / 5.0206 | Addition of HNO ₃ | 550 | 4 | Laboratory Handbook of Methods of Food Analysis, 3rd Ed, R. Lees |
| 26 | 5.92 | 0.01 | -1.18 | -7.78 | 4 | Drying at 150°C | 525 | 24 | AOAC No. 923.03 |
| 27 | 7.79 | 0.19 | 4.48 | 13.79 | 2 | Drying in vacuum oven 105°C 22 hours then 2 hours at 300°C in furnace | 550 | 8 | SNI 2354.1:2010 |
| 30 | 6.88 | - | 1.74 | - | 3.5037, 3.5033 | - | 550 | 10 | AOAC (2016) 923.03 |
| 31 | 6.65 | 0.26 | 1.03 | 2.44 | 3 | - | 600 | 10 | SNI 01-2891 |
| 32 | 6.69 | 0.14 | 1.15 | 4.50 | 2.0151 | Charring | 550 | 8 | AOAC 923.03 |
| 35 | 7.18 | 0.12 | 2.64 | 11.14 | 5.3337 | Charring on Bunsen | 550 ± 25 | 3 | Sri Lanka Standard 1011:1994 specification for Soya Flour |
| 37 | 6.30 | - | -0.04 | - | 3 | Free flame by hotplate | 550 | 4 | AOAC (2016) 938.08 |
| 38 | 6.49 | 0.02 | 0.55 | 3.50 | 2 | Charring | 550 | 2 | AOAC 923.03, 19th Ed 2012 |
| 39 | 6.21 | - | -0.30 | - | 2 | Charring | 550 | 5 to 6 | AOAC 942.05 |
| 40 | 5.30 | 0.03 | -3.06 | -19.47 | - | - | - | - | - |
| 41 | 6.11 | 0.30 | -0.61 | -1.29 | 2 | - | 600 | 2 | AOAC |
| 42 | 0.13 | 0.00 | -18.73 | -123.60 | 3 | - | 600 | 5 | SNI 01-2891-1992. point 6.1 |
| 43 | 6.29 | 0.03 | -0.06 | -0.38 | 2 | Charring | 550 | 3 to constant | National Standard |
| 44 | 6.76 | 0.75 | 1.36 | 1.19 | 1 | Charring | 520.0 | 8 | AOAC 19th Ed, 2012 |

| Laboratory Number | Ash (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Pre-Charring (Y/N) | Ash Temperature (°C) | Ash Time (hours) | Method Reference |
|--|-----------------|----------------|---------|------------|----------------------|-----------------------|-------------------------|---------------------|--------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 6.31 \pm 0.33 g/100 g (CV 5.2%, n= 73) with u_{xpt} = 0.05 g/100 g</i> | | | | | | | | | |
| 45 | 6.72 | 0.08 | 1.23 | 6.42 | 2 | - | 550 \pm 20 | 3 | ISO 5984 |
| 48 | 6.48 | 0.14 | 0.51 | 1.96 | 3 | Charring | 550 | 3 then 1 then 1 | SNI 3549 2009 |
| 49 | 6.67 | 0.33 | 1.09 | 2.09 | 1, 3 | Charring | 555 | 6 | AOAC 20th Ed 2016 |
| 50 | 6.49 | 0.12 | 0.55 | 2.36 | 2.0118 | Charring | 550.0 | 6 | AOAC 923.03 |
| 54 | 6.44 | 0.10 | 0.39 | 1.84 | 1 | Charring | 525 | 5 | AOAC 92.03 |
| 55 | 6.21 | 0.04 | -0.32 | -1.93 | 3 | Charring | 550 | 2 | AOAC (2012) 923.03 |
| 56 | 6.26 | 0.06 | -0.15 | -0.86 | 4.02388 | None | 550 | 8 | AOAC Intl 20th Ed, 2016 923.03 |
| 58 | 6.46 | 0.58 | 0.45 | 0.51 | 3 | - | 550 | 8 | Based on AOAC 20th Ed 2016 |
| 59 | 6.16 | 0.06 | -0.45 | -2.57 | 2 to 3 | - | 550 | 15 | SNI 01-2891-1992 point 6.1 |
| 60 | 6.34 | - | 0.09 | - | - | - | - | - | SNI 01-2891-1992 Butir 6 |
| 61 | 6.08 | 0.19 | -0.70 | -2.16 | 2 | N/A | 550 | 15 | A6401 550C Ash |
| 62 | 6.58 | - | 0.82 | - | - | - | - | - | - |
| 63 | 6.10 | - | -0.64 | - | - | - | - | - | - |
| 65 | 6.20 | - | -0.35 | - | 5.1881 | - | 545 | 2.5 | Drying method |
| 67 | 6.99 | 0.15 | 2.06 | 7.54 | 3.0xxx | - | 550 | 2 | AOAC 923.03 |
| 68 | 6.60 | - | 0.88 | - | 2 | Y | 600 | 2 | AOAC |
| 69 | 6.34 | - | 0.09 | - | - | - | - | - | - |
| 70 | 6.64 | 0.50 | 1.00 | 1.29 | 1 | - | 550 | 5 | - |
| 71 | 5.92 | 0.48 | -1.18 | -1.59 | 1.0055, 1.0063 | - | 600 | 3 | AOAC 942.05 |

| Laboratory Number | Ash (g/100g) | MU (g/100g) | z score | Zeta score | Sample weight (g) | Pre-Charring (Y/N) | Ash Temperature (°C) | Ash Time (hours) | Method Reference |
|---|--------------|-------------|--------------|--------------|-------------------|----------------------|----------------------|------------------|-----------------------------------|
| <i>Assigned value obtained from robust average (x*) ± robust SD (s*) = 6.31 ± 0.33 g/100 g (CV 5.2%, n= 73) with u_{xpt} = 0.05 g/100 g</i> | | | | | | | | | |
| 72 | 6.58 | 0.05 | 0.82 | 4.83 | 2 | Charring | 550 | 4 | AOAC 923.03 |
| 73A | 6.02 | 0.13 | -0.88 | - | 1 | N | 600 | 3.5 | FTC-05.01 (refers to AOAC 942.05) |
| 75 | 7.32 | 0.40 | 3.05 | 4.89 | 2 | - | 550 | 4 | SNI 01-2891-1992 Butir 6.1 |
| 79 | 5.99 | 0.30 | -0.96 | -2.02 | 2 to 3 | - | 550 | - | SNI 01-2891-1992 Butir 6.1 |
| 80 | 6.02 | - | -0.88 | - | 2.xx | N/A | 600 | Constant weight | AOAC 942.05 |
| 81 | 6.08 | 0.10 | -0.70 | -3.25 | 3.0341 mean | Charring | 550 | 10 | AOAC 923.03 |
| 83 | 6.10 | 0.34 | -0.65 | -1.22 | 2 | - | 550 | 4 | SNI-01-2891-1992 |
| 84 | 6.16 | - | -0.45 | - | 2 | Charring | 600 | 6 | AOAC 945.39 |
| 85 | 6.45 | 0.02 | 0.42 | 2.75 | 2 | - | 550 | 3 | SNI 01-2896-1992 |
| 86 | 6.24 | 0.69 | -0.21 | -0.20 | 2 | Charring | 600 | 2 | AOAC (2012) 945.39B |
| 87 | 6.07 | 0.18 | -0.72 | -2.30 | 2.5 | Heating on hotplate | 550 | Overnight | MTD/FOD/CHM-02 |
| 89 | 6.45 | 0.03 | 0.43 | 2.67 | 2 | Charring on hotplate | 550 | 16 | AOAC 930.30 |
| 90 | 6.06 | 0.14 | -0.76 | -2.93 | 2 | - | 550 | 3 | AOAC (2016) 942.05 |
| 91 | 6.28 | 0.02 | -0.09 | -0.59 | - | - | - | - | - |
| 92 | 6.32 | - | 0.03 | - | 5 | | 550 | 3 | |
| 93 | 6.17 | - | -0.42 | - | 2 | Charring | 600 | 2 | AOAC 942.05, 945.39 |
| 94 | 6.31 | - | 0.00 | - | 2 | Charring | 550 | 5 | AOAC (2012) 945.46 |
| 95 | 6.04 | 0.06 | -0.82 | -4.73 | - | - | - | - | - |
| 96 | 5.61 | - | -2.12 | - | 3 | - | 550 | 4 | TCVN 8124:2009 |
| 97 | 6.00 | - | -0.94 | - | 3 | - | 600 | 5 | Sri Lanka Standard 1011:1994 |
| 98 | 6.31 | - | 0.00 | - | ~2.0 | N | 600 | 4 | AOAC 942.05 |
| 100 | 6.13 | 0.12 | -0.55 | - | 2 | - | 600 | 2 | AOAC (2016) 942.05 |

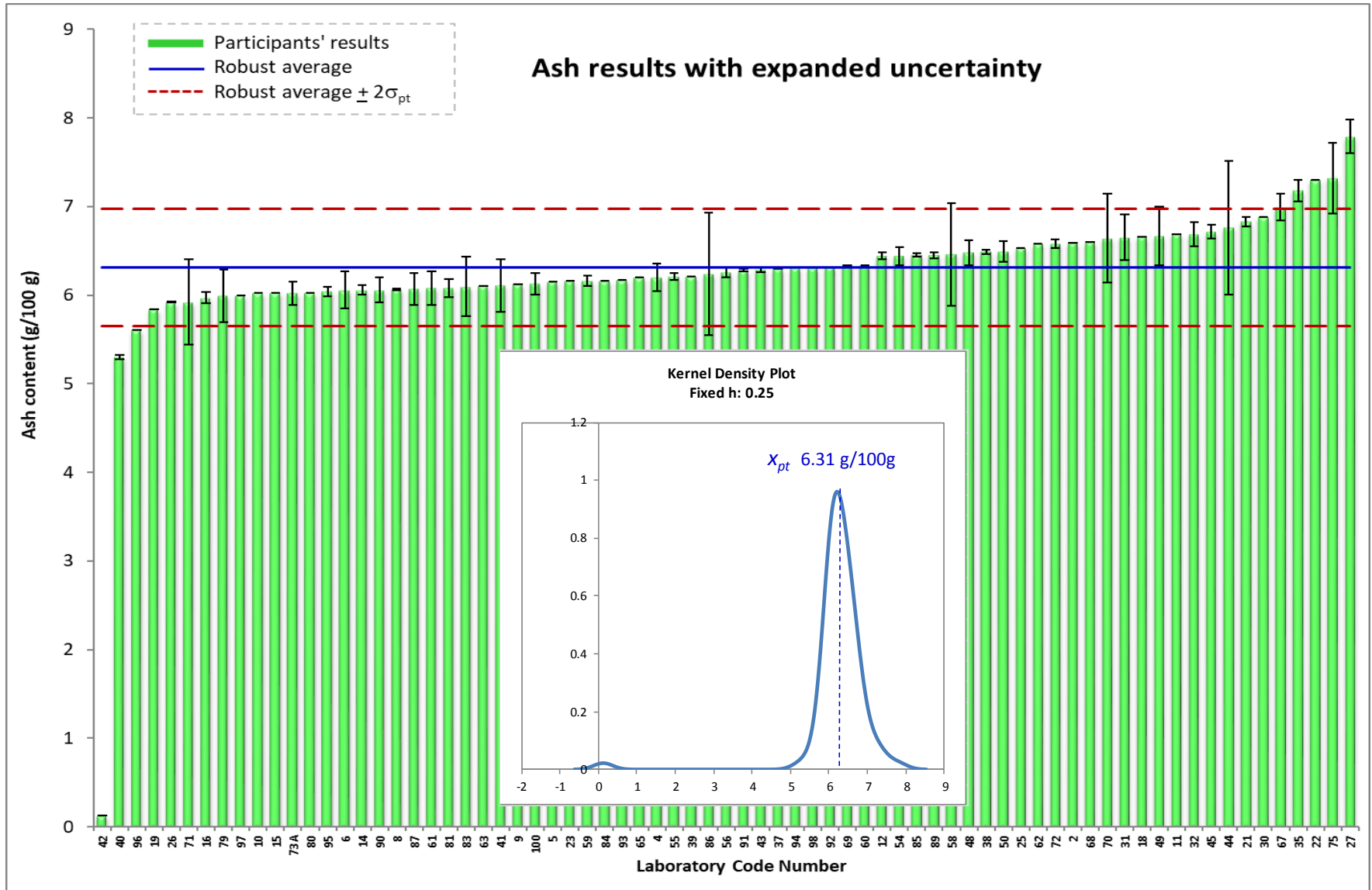


Figure 14. Distribution of ash results (ascending order) in defatted soybean flour with expanded uncertainty

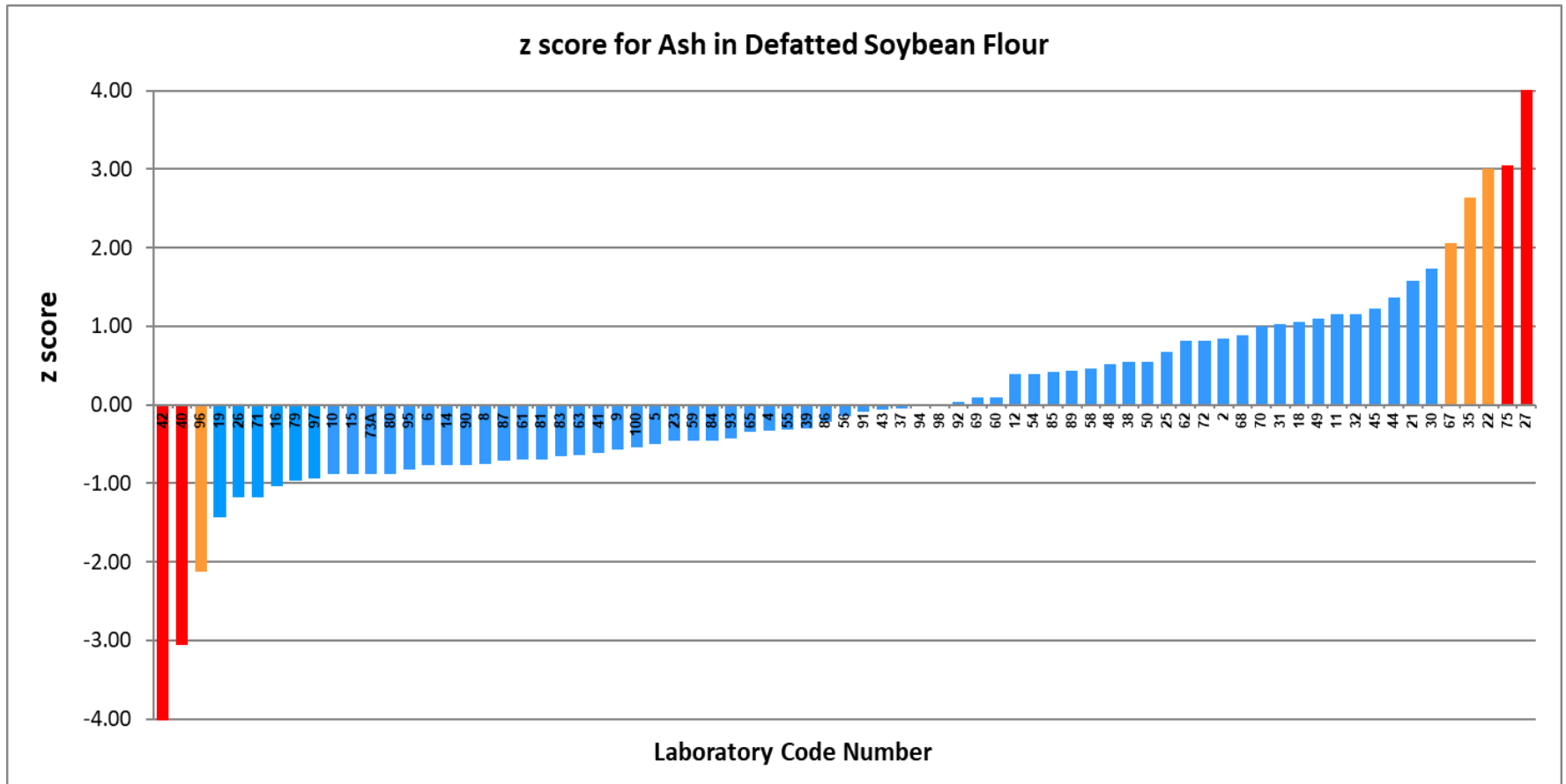


Figure 15. Plot of ordered z scores for ash results in defatted soybean flour

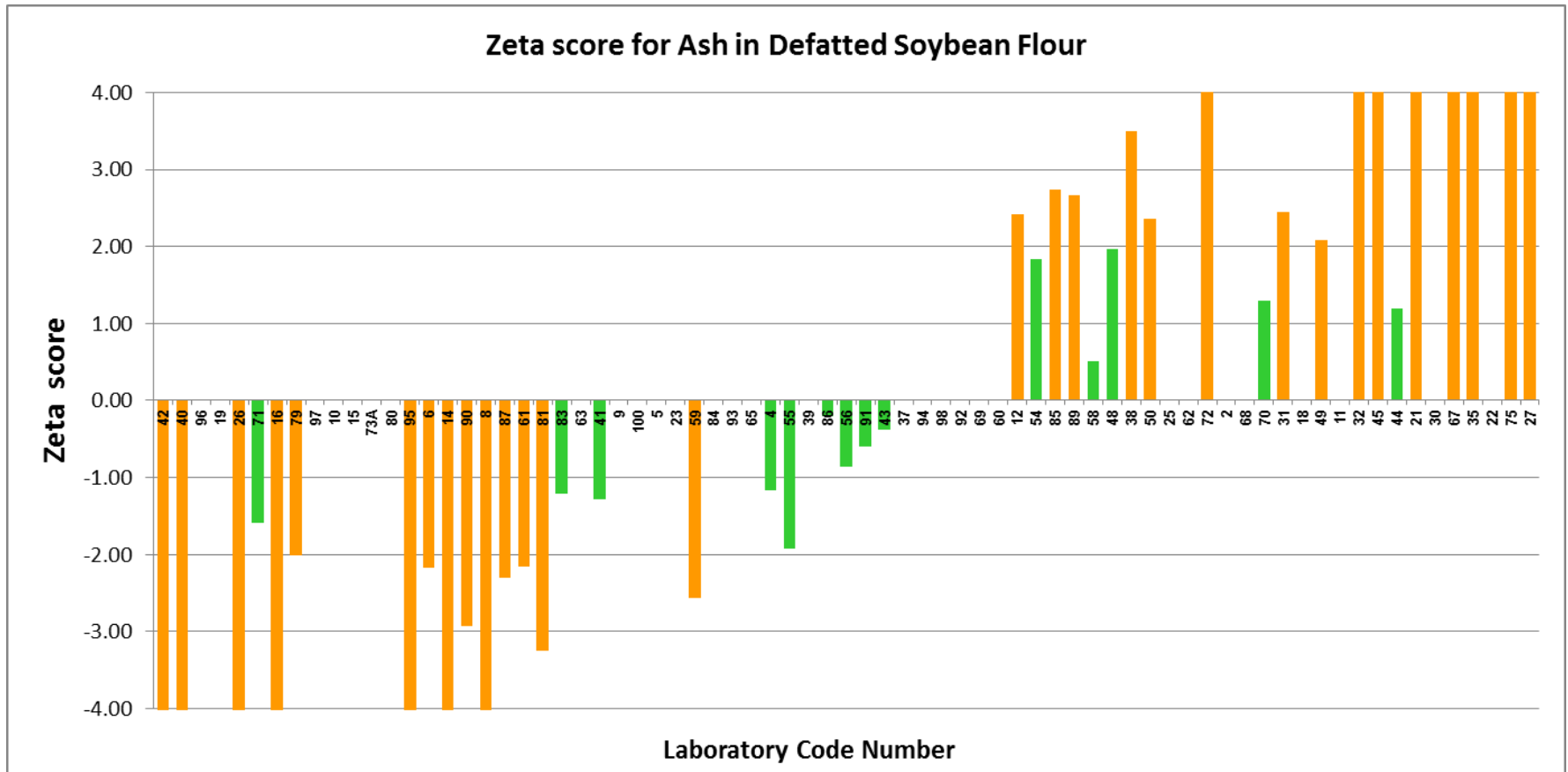


Figure 16. Plot of Zeta score for ash in defatted soybean flour, following the ordered z scores in the above Figure 15.

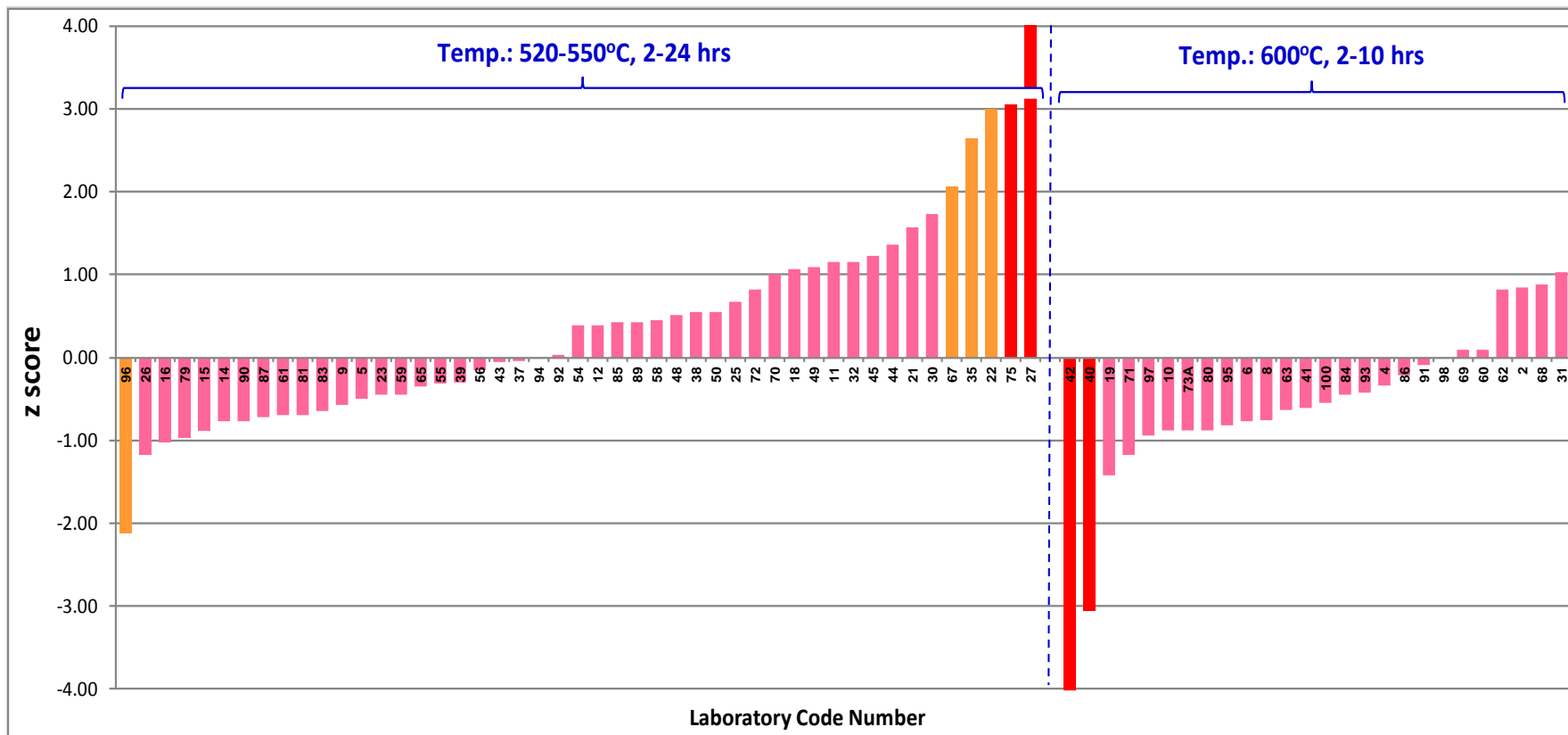


Figure 17. Plot of ordered z score for ash in defatted soybean flour, grouping by ashing temperatures

MINERALS

Sample preparation by dry ashing or wet digestion was generally conducted for minerals analyses. If dry ashing is used, temperature of the furnace should not exceed 450°C. Too high a temperature may cause the volatilisation of certain elements particularly Fe, K, Na, S, Cl & P.

In this PT programme, the ashing temperatures higher than 450°C (520-550°C and 600°C), were used and more than 50% of the Lab prepared the sample for mineral analysis by dry ashing. Laboratory performance on mineral analysis: effects of sample preparation - dry ashing VS wet digestion - were evaluated.

| Lab performance on Mineral analysis | Sample preparation | |
|-------------------------------------|--------------------|---------------|
| | Dry ashing | Wet digestion |
| CALCIUM (Ca) | | |
| Total No. of submitted data (N=47) | 28 (60%) | 19 |
| % Lab with Good performance | 57 | 63 |
| % Lab with Extreme high/low values | 28 | 26 |
| % Questionable high/low values | 14 | 11 |
| POTASSIUM (K) | | |
| Total No. of submitted data (N=45) | 25 (56%) | 20 |
| % Lab with Good performance | 76 | 75 |
| % Lab with Extreme high/low values | 12 | 15 |
| % Questionable high/low values | 12 | 10 |
| IRON (Fe) | | |
| Total No. of submitted data (N=48) | 26 (54%) | 22 |
| % Lab with Good performance | 65 | 82 |
| % Lab with Extreme high/low values | 16 | 9 |
| % Questionable high/low values | 19 | 9 |

Data evaluation: a trial

For Calcium and Iron:
sample prepared by **wet digestion** shows higher percentage of laboratory with good performance compared to those prepared by **dry ashing**.

For Potassium:
No effect of methods used for sample preparation on the laboratory performance

Table 9. Evaluation of laboratory performance **calcium** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Calcium (mg/kg) | MU (mg/kg) | Based on reference values ¹ | | Based on $x^* \pm 2SD_p$ ² | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|-----------------|------------|--|------------|---------------------------------------|------------|-------------------|---------------------|---|-------------------------------------|--------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm 2SD_p$ from Horwitz' s equation) = 2100 ± 207 mg/kg (CV 9.9%) with $u_{xpt} = 29$ mg/kg; ² Assigned value obtained from robust average (x^*) ± 2SD _p from Horwitz' s equation = 2031 ± 207 mg/kg (CV 10.2%, n= 52) with $u_{xpt} = 36$ mg/kg | | | | | | | | | | | | | |
| 6 | 2189 | 238.1 | 0.43 | 0.72 | 0.76 | 1.14 | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | Ca 422.7 | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 43816 | - | 202.00 | - | 202.33 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | Ca 239.9 | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 1720 | 140.0 | -1.84 | -4.83 | -1.51 | -3.11 | 0.5 | Closed vessel | HNO ₃ | Flame AAS | Ca 422.7 | N | AOAC (2016), 985.35 |
| 13 | 1120 | - | -4.75 | - | -4.41 | - | 0.5 | Microwave | HNO ₃ 10 mL + HCl 2 mL | Analytikal Jena ContrAA 800 D | Ca 422 | N | Internal Method |
| 14 | 1963 | - | -0.66 | - | -0.33 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Ca 393.366 | Y | AOAC 975.03, 984.27 |
| 15 | 2080 | - | -0.10 | - | 0.24 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | Ca 44 | N | Based on USDA 4.7 version 1.1 |
| 16 | 2253 | 23.0 | 0.74 | 4.07 | 1.07 | 3.06 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | Ca 317.933 | N | In-house Method |
| 18 | 1250 | - | -4.12 | - | -3.78 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 19 | 3970 | - | 9.05 | - | 9.39 | - | 1 | Furnace | HNO ₃ :H ₂ O (1:1) | - | Ca Manual by Buret | N | AOAC 927.02, 944.03, 965.17 |
| 21 | 2544 | 6.6 | 2.15 | 12.35 | 2.48 | 7.16 | 0.1 | Microwave | 180oC | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 22 | 741 | - | -6.58 | - | -6.25 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 |
| 23 | 2020 | - | -0.39 | - | -0.05 | - | 1.00 | Dry Ashing | - | ICP-OES | 589, 766, 422, 285, 238 | - | AOAC 985.01 |

| Lab Number | Calcium mg/kg | MU mg/kg | Based on reference values ¹ | | Based on $x^* \pm 2SD_p$ ² | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|------------------|-------------|--|------------|---------------------------------------|------------|-------------------|---------------------|--|------------------------------------|--------------------------|---------------------------|---------------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm 2SD_p$ from Horwitz' s equation) = 2100 ± 207 mg/kg (CV 9.9%) with $u_{x_{pt}} = 29$ mg/kg; ² Assigned value obtained from robust average (x^*) ± 2SD _p from Horwitz' s equation = 2031 ± 207 mg/kg (CV 10.2%, n= 52) with $u_{x_{pt}} = 36$ mg/kg | | | | | | | | | | | | | |
| 25 | 1230 | 0.1 | -4.21 | -24.30 | -3.88 | -11.19 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | Ca 396.847 | - | USEPA Method 3050B |
| 26 | 1990 | 112 | -0.53 | -1.65 | -0.20 | -0.45 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | Ca 422.7 | N | AOAC No. 975.03 |
| 31 | 1876 | - | -1.09 | - | -0.75 | - | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 37 | 1998 | - | -0.49 | - | -0.16 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | Ca 317.933 | N | AOAC (2016) 984.27 |
| 38 | 1740 | 82 | -1.74 | -6.61 | -1.41 | -3.53 | 1.000 | Dry Ashing | 1N HNO ₃ | Flame AAS, Shimadzu AA6300 | Ca 422.70 | - | AOAC 985.35, 19th Ed 2012 |
| 39 | 1920 | - | -0.87 | - | -0.54 | - | 0.5 | Microwave | - | AAS | Ca 422.7 | Y | AOAC 985.35 |
| 41 | 0.3 | - | -10.17 | - | -9.83 | - | 2 | - | - | - | - | - | - |
| 42 | 1970 | 126 | -0.63 | -1.79 | -0.30 | -0.64 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | Ca 422.7 | N | AOAC 985.35.2005 |
| 43 | 2148 | 291 | 0.23 | 0.32 | 0.57 | 0.72 | 0.5 | Microwave | HNO ₃ | ICP-OES | Ca 317.933 | N | AOAC |
| 44 | 1575 | 132 | -2.54 | -6.99 | -2.21 | -4.68 | 1.0000 | Dry Ashing | - | AAS, Thermoscientific | Ca 422.7 | N | AOAC 19th Ed |
| 45 | 1948 | 67 | -0.74 | -3.12 | -0.40 | -1.06 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | Ca 422.7 | N | AOAC 968.08 |
| 48 | 2482 | 24 | 1.85 | 10.15 | 2.19 | 6.22 | 5 | Dry Digestion | - | AA800 Perkin Elmer | Ca 422.7 | N | MU-03/21 (AAS) |
| 49 | 1640 | 82 | -2.23 | -8.45 | -1.89 | -4.74 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | Ca 422.7 | N | AOAC 20th Ed 2016 |
| 50 | 1585 | 86 | -2.49 | -9.20 | -2.16 | -5.34 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 422.7 | N | AOAC 985.35 |
| 53 | 2806 | 197 | 3.42 | 6.74 | 3.75 | 6.36 | 0.3 | Microwave | 4 mL HNO ₃ , 1 mL HCl, 1 mL H ₂ O ₂ | ICPMS Thermo | - | - | In house method |

| Lab Number | Calcium mg/kg | MU mg/kg | Based on reference values ¹ | | Based on $x^* \pm 2SD_p$ ² | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference | |
|--|------------------|-------------|--|------------|---------------------------------------|------------|-------------------|---------------------------|---|-------------------------------------|--------------------------|---------------------------|---|------------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm 2SD_p$ from Horwitz' s equation) = 2100 ± 207 mg/kg (CV 9.9%) with $u_{xpt} = 29$ mg/kg; ² Assigned value obtained from robust average (x^*) ± 2SD _p from Horwitz' s equation = 2031 ± 207 mg/kg (CV 10.2%, n= 52) with $u_{xpt} = 36$ mg/kg | | | | | | | | | | | | | | |
| 54 | 1920 | 233 | -0.87 | -1.48 | -0.54 | -0.81 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | Ca 317.933 | N | AOAC 984.27 | |
| 55 | 204 | - | -0.32 | - | 0.01 | - | 1.5 | Wet digestion | | ICP-OES | Ca 317.933 | Y | AOAC (2012) 984.27 | |
| 58 | 2053 | 23 | -0.23 | -1.26 | 0.10 | 0.30 | 3.0 | Dry Ash | HCl | ICP-OES | | | Dry Ashing and Quantitation by ICP-OES | |
| 59 | 1975 | 136 | -0.60 | -1.62 | -0.27 | -0.56 | 1.5 | Dry Ashing | | AAS, Shimadzu | Ca 422.7 | Y | AOAC 18th Ed 985.35 | |
| 60 | 2000 | - | -0.48 | - | -0.15 | - | | | | | | | AOAC (2012) 968.08 (Ca, Mg) | |
| 61 | 1970 | 540 | -0.63 | -0.48 | -0.30 | -0.22 | 1 | Acid block digestion | HNO ₃ (HNO ₃ /HC LO ₄ for P) | Varian AA240 FS Fast Sequential AAS | Ca 422.7 | N | A6407-26 AAS | |
| 63 | 1785 | - | -1.53 | - | -1.19 | - | | | | | | | | |
| 64 | 2192 | 28 | 0.44 | 2.39 | 0.78 | 2.20 | 0.5070 | Dry Ashing | 1 N HNO ₃ | Shimadzu AA6300 | Ca 422.7 | N | Modified AOAC 985.35 | |
| 67 | 2100 | - | 0.00 | - | 0.33 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | Ca 422.67 | N | AOAC 968.08 | |
| 69 | 2350 | - | 1.21 | - | 1.54 | - | | | | | | | | |
| 71 | 0.2 | 0.0 | -10.17 | -58.65 | -9.83 | -28.36 | 1.0036, 1.0063 | Acid Digestion | HCl (1:3) | | | | | AOAC 927.02, Titration |
| 72 | 1760 | 167 | -1.65 | -3.74 | -1.31 | -2.46 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | Ca 422.7 | N | AOAC 985.35 | |
| 73A | 0.2 | 0.1 | -10.17 | -58.65 | -9.83 | -28.36 | 1 | Dry ashing | Hot plate | AAS (280FS AA, Agilent Technology) | Ca 422.7 | N | FTC-46.01 (refers to AOAC 968.08, 965.09) | |
| 73B | 0.2 | 0.0 | -10.17 | -58.65 | -9.83 | -28.36 | 1 | Dry ashing | Hot plate | AAS (280FS AA, Agilent Technology) | Ca 422.7 | N | FTC-46.01 (refers to AOAC 968.08, 965.09) | |
| 75 | 2054 | 131 | -0.22 | -0.62 | 0.11 | 0.24 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | Ca 317.933 | N | In House Method ICP-OES | |

| Lab Number | Calcium mg/kg | MU mg/kg | Based on reference values ¹ | | Based on $x^* \pm 2SD_p$ ² | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|------------------|-------------|--|------------|---------------------------------------|------------|-------------------|---|--|---|--------------------------|---------------------------|--|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm 2SD_p$ from Horwitz' s equation) = 2100 ± 207 mg/kg (CV 9.9%) with $u_{xpt} = 29$ mg/kg; ² Assigned value obtained from robust average (x^*) ± 2SD _p from Horwitz' s equation = 2031 ± 207 mg/kg (CV 10.2%, n= 52) with $u_{xpt} = 36$ mg/kg | | | | | | | | | | | | | |
| 78 | 2529 | 120 | 2.08 | 6.14 | 2.41 | 5.33 | 0.5 | Microwave Digestion | Acid Digestion | Berghof Speedwave 4 Microwave Digestion Unit | Ca 393.366 | | MP-AES |
| 81 | 2150 | 123 | 0.24 | 0.70 | 0.58 | 1.26 | mean: Ca 1.0027, | Dry Ashing (Ca, Fe) | 1 N HNO ₃ (Ca, Fe) | Shimadzu AAS AA 6300 | Ca 422.7 | N | AOAC 999.10 Mod (Na, K), 985.35 Mod (Ca, Fe) |
| 82A | 2340 | 66 | 1.16 | 4.93 | 1.50 | 3.92 | 0.250 | none | none | HPGe detector, Canberra | | | Neutron Activation Analysis (NAA) |
| 82B | 2470 | 140 | 1.79 | 4.71 | 2.13 | 4.38 | 1.00 | Microwave | Nitric Acid | AAS, GBC | | Y | Flame SSA |
| 83 | 2259 | 40 | 0.77 | 3.88 | 1.10 | 3.07 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | | Y | Application Note, Perkin Elmer |
| 84 | 2180 | 220 | 0.39 | 0.69 | 0.72 | 1.13 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | Ca 317.933 | N | AOAC 999.10:2005 |
| 86 | 1958 | 115 | -0.69 | -2.10 | -0.35 | -0.80 | 1.0000 | Wet Digest | - | ICP-OES | Ca 315.8 | Y | AOAC (2012) 984.27 |
| 87 | 2479 | 62 | 1.84 | 8.01 | 2.17 | 5.75 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 89 | 2442 | 37 | 1.65 | 8.49 | 1.99 | 5.55 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |
| 90 | 2273 | - | 0.84 | - | 1.17 | - | 1 | Ultrawave | - | ICP-OES | Ca 422.673 | - | - |
| 91 | 2100 | - | 0.00 | - | 0.33 | - | - | - | - | - | - | - | - |
| 92 | 215 | - | -9.13 | - | -8.79 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 93 | 200 | - | -9.20 | - | -8.87 | - | 0.05 | Charring, Dry ashing | Hotplate, Furnace | Flame Photometer, Sherwood | N/A | N/A | AOAC 985.35 |
| 94 | 2496 | - | 1.92 | - | 2.25 | - | 1.5 | Dry ashing | - | ICP-OES / Perkin Elmer | Ca 317.9 | Y | AOAC (2012) 984.27 |
| 95 | 2060 | 770 | -0.19 | -0.10 | 0.14 | 0.07 | - | - | - | - | - | - | - |

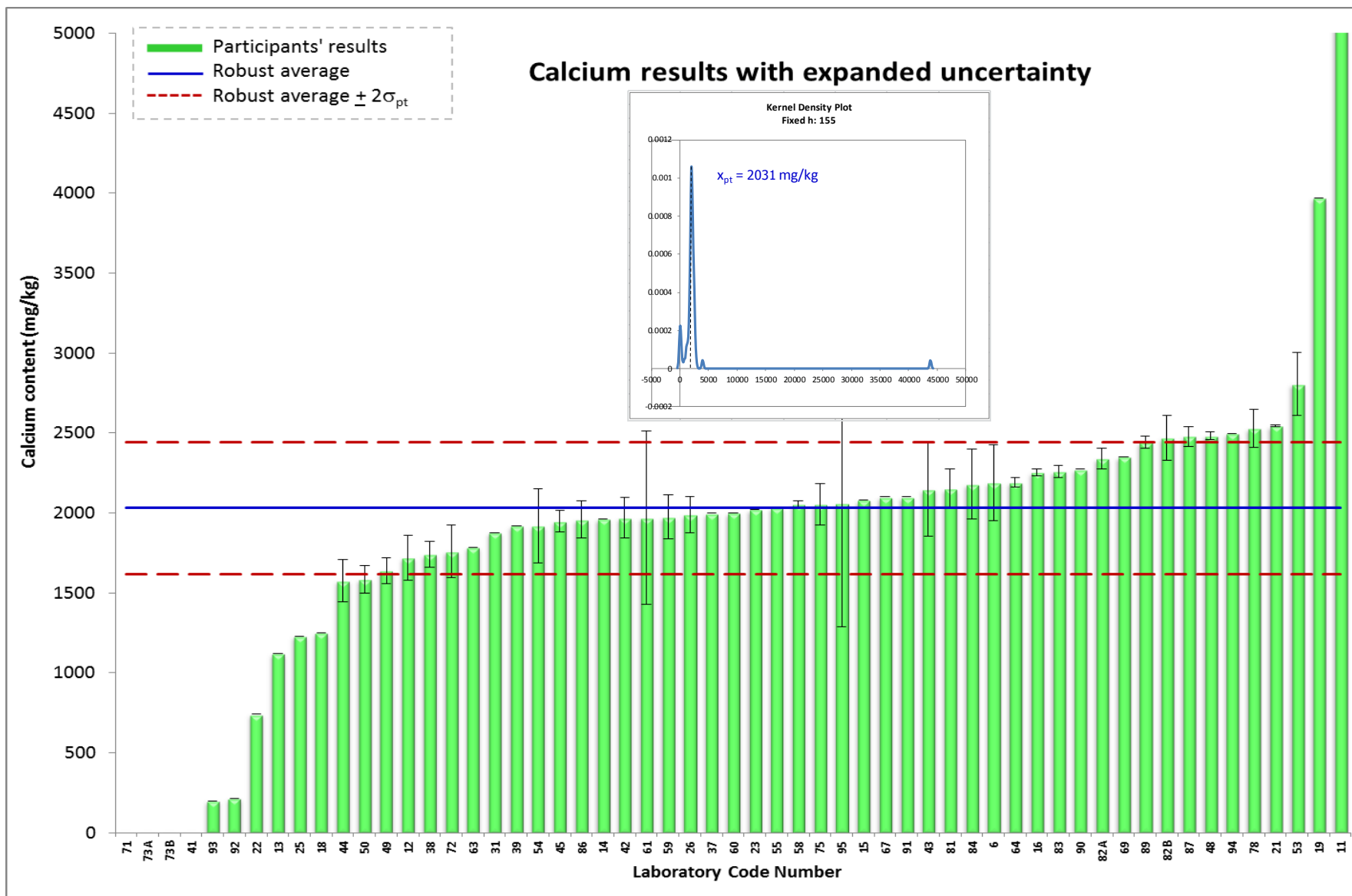


Figure 18. Distribution of calcium results (ascending order) in defatted soybean flour with expanded uncertainty

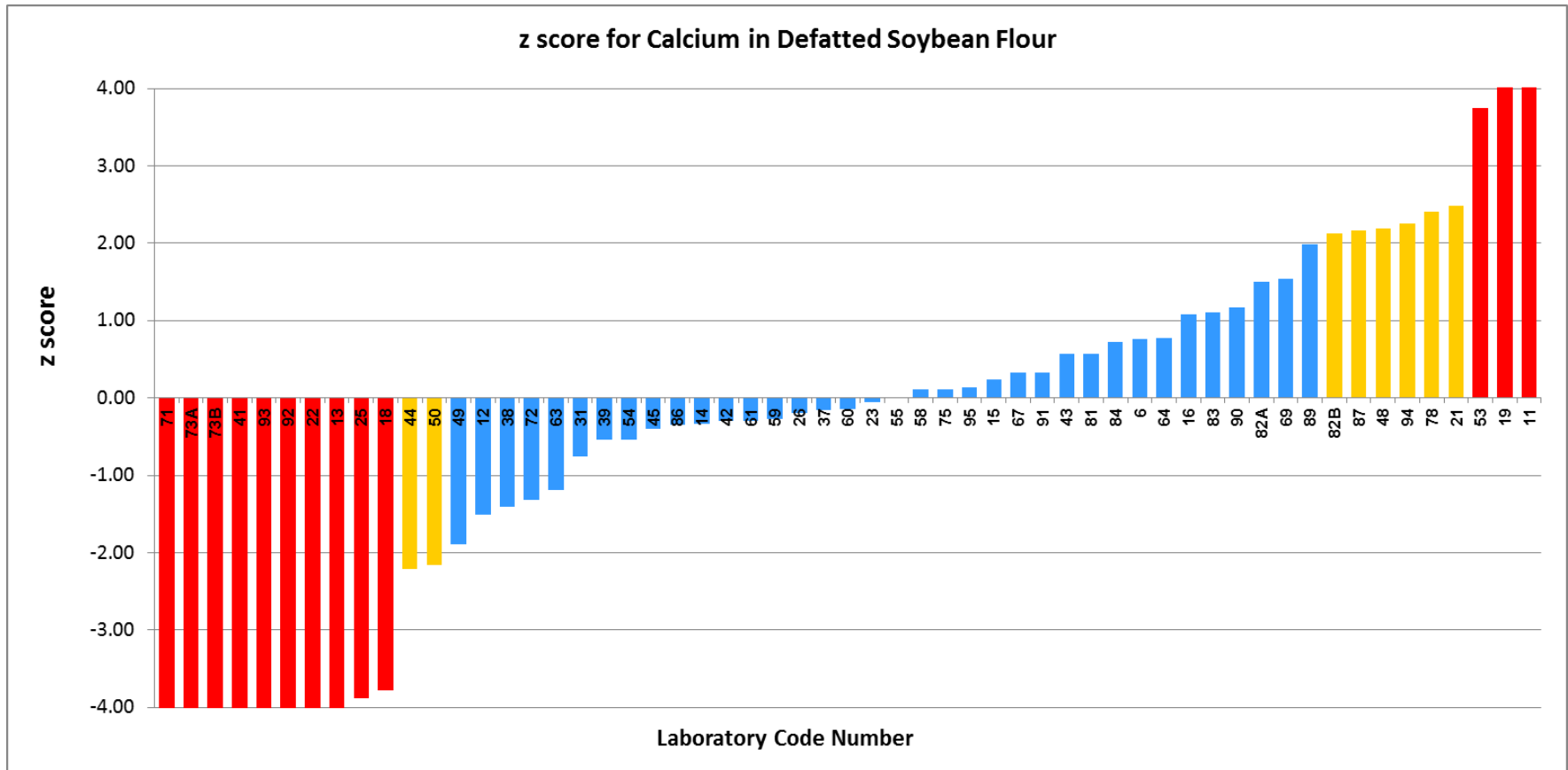


Figure 19. Plot of ordered z scores for calcium results in defatted soybean flour

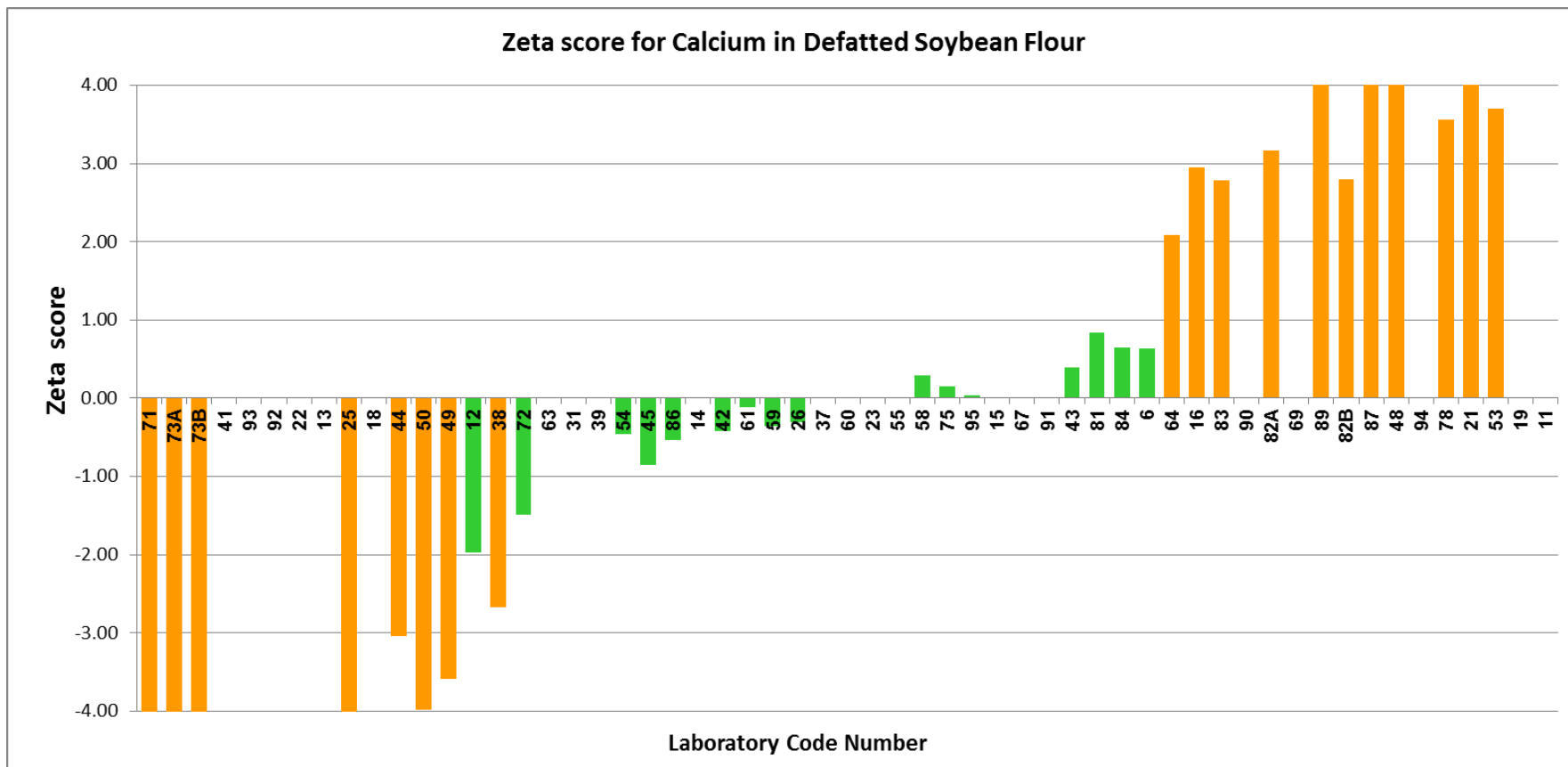


Figure 20. Plot of Zeta score for calcium in defatted soybean flour, following the ordered z scores in the above Figure 19

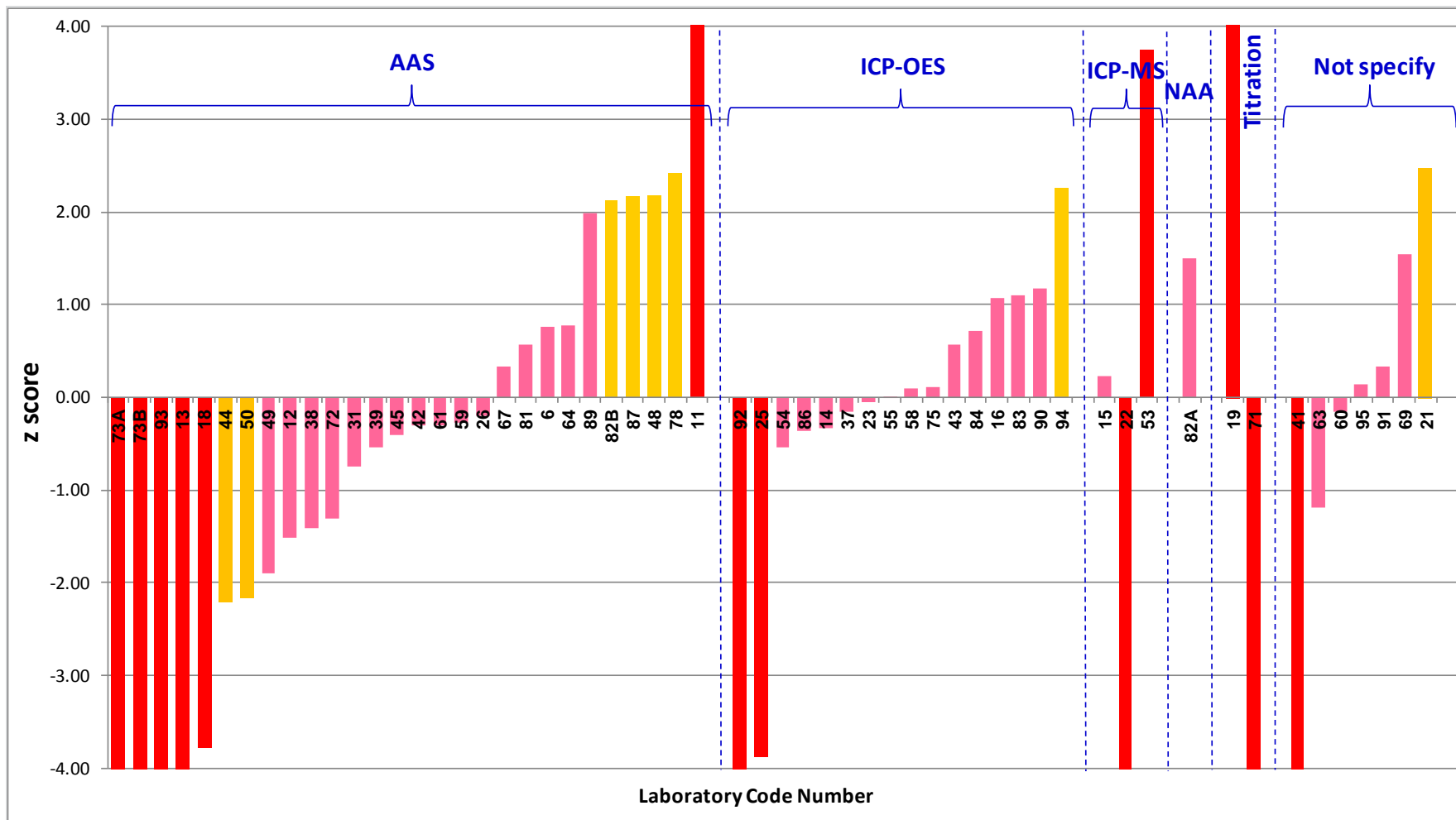


Figure 21. Plot of ordered z score for calcium in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 10. Evaluation of laboratory performance **magnesium** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Mg (mg/kg) | MU (mg/kg) | Based on reference values ¹ | | Based on $x^* \pm S^{*2}$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference | |
|---|---------------|---------------|--|-----------------------------|---------------------------|-----------------------------|-------------------|---------------------|---|-------------------------------------|-------------------------|---------------------------|---|--------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS $\pm 2SD_p = 2650 \pm 259$ mg/kg (CV 9.8%) with $u_{xpt} = 38$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 2652 ± 343 mg/kg (CV 12.9%, $n = 47$) with $u_{xpt} = 63$ mg/kg | | | | | | | | | | | | | | |
| Acceptance criteria = | | | z score ≤ 2.00 | \zeta score ≤ 2.00 | z score ≤ 2.00 | \zeta score ≤ 2.00 | | | | | | | | |
| 6 | 2715 | - | 0.25 | - | 0.18 | - | 2.0000 | Acid | HCl:HNO ₃ : H ₂ O | AAS | - | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) | |
| 11 | 2348 | - | -1.16 | - | -0.89 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | - | Y | AOAC (2016), 975.03, 985.35 | |
| 12 | 3750 | 121 | 4.25 | 15.42 | 3.20 | 12.63 | 0.5 | Closed vessel | HNO ₃ | Flame AAS | - | N | AOAC (2016), 985.35 | |
| 13 | 1800 | - | -3.28 | - | -2.48 | - | 0.5 | Microwave | HNO ₃ 10 mL + HCl 2 mL | Analytical Jena ContraAA 800 D | Mg 285 | N | Internal Method | |
| 14 | 2568 | - | -0.32 | - | -0.24 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Mg 279.553 | Y | AOAC 975.03, 984.27 | |
| 15 | 2540 | - | -0.42 | - | -0.33 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | Mg 24 | N | Based on USDA 4.7 version 1.1 | |
| 16 | 2933 | 30 | 1.09 | 6.96 | 0.82 | 4.37 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | Mg 279.077 | N | In-house Method | |
| 18 | 2500 | - | -0.58 | - | -0.44 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 | |
| 21 | 2673 | - | 0.09 | - | 0.06 | - | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) | |
| 22 | 3259 | - | 2.35 | - | 1.77 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 | |
| 23 | 2620 | - | -0.12 | - | -0.09 | - | 1.00 | Dry Ashing | - | ICP-OES | 589, 766, 422, 285, 238 | - | - | AOAC 985.01 |
| 25 | 1800 | 0.07 | -3.28 | -22.49 | -2.48 | -13.64 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | Mg 280.27 | - | - | USEPA Method 3050B |
| 26 | 2550 | 128 | -0.39 | -1.35 | -0.30 | -1.14 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | Mg 285.2 | N | AOAC No. 975.03 | |

| Lab Number | Mg (mg/kg) | MU (mg/kg) | Based on reference values ¹ | | Based on $x^* \pm S^{*2}$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|---------------|---------------|--|------------|---------------------------|------------|-------------------|---------------------|--|------------------------------------|----------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS $\pm 2SD_p = 2650 \pm 259$ mg/kg (CV 9.8%) with $u_{xpt} = 38$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 2652 ± 343 mg/kg (CV 12.9%, n= 47) with $u_{xpt} = 63$ mg/kg | | | | | | | | | | | | | |
| 31 | 2337 | - | -1.21 | - | -0.92 | - | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 37 | 2577 | - | -0.28 | - | -0.22 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | Mg 285.213 | N | AOAC (2016) 984.27 |
| 38 | 2040 | 94 | -2.35 | -10.13 | -1.78 | -7.83 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | Mg 285.20 | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 39 | 2500 | - | -0.58 | - | -0.44 | - | 0.5 | Microwave | - | AAS | Mg 285.2 | Y | AOAC 985.35 |
| 42 | 2890 | 85 | 0.93 | 4.22 | 0.69 | 3.15 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | Mg 202.6 | N | AOAC 985.35.2005 |
| 43 | 2746 | 200 | 0.37 | 0.90 | 0.27 | 0.80 | 0.5 | Microwave | HNO ₃ | ICP-OES | Mg 285.213 | N | AOAC |
| 45 | 2705 | 107 | 0.21 | 0.83 | 0.15 | 0.64 | 4 | Dry Ashing | HCl+HNO ₃ + DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | Mg 285.2 | N | AOAC 968.08 |
| 48 | 4126 | 62 | 5.70 | 30.24 | 4.30 | 21.15 | 5 | Dry Digestion | | AA800 Perkin Elmer | Mg 285.2 | N | MU-03/21 (AAS) |
| 49 | 2700 | 135 | 0.19 | 0.65 | 0.14 | 0.52 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | Mg 285.2 | N | AOAC 20th Ed 2016 |
| 50 | 2552 | 102 | -0.38 | -1.54 | -0.29 | -1.24 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 330.3, 404.4, 422.7, 248.3 | N | AOAC 985.35 |
| 53 | 2260 | 31 | -1.51 | -9.55 | -1.14 | -6.09 | 0.3 | Microwave | 4 mL HNO ₃ , 1 mL HCl, 1 mL H ₂ O ₂ | ICPMS Thermo | - | - | In house method |
| 54 | 2772 | 36 | 0.47 | 2.91 | 0.35 | 1.85 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | Mg 279.553 | N | AOAC 984.27 |
| 55 | 2710 | - | 0.23 | - | 0.17 | - | 1.5 | Wet digestion | | ICP-OES | Mg 280.270 | Y | AOAC (2012) 984.27 |
| 58 | 2649 | 49 | -0.01 | -0.03 | -0.01 | -0.05 | 3.0 | Dry Ash | HCl | ICP-OES | - | - | Dry Ashing and Quantitation by ICP-OES |

| Lab Number | Mg (mg/kg) | MU (mg/kg) | Based on reference values ¹ | | Based on $x^* \pm S^{*2}$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|---------------|---------------|--|------------|---------------------------|------------|-------------------|---|---|---|-------------------------|---------------------------|--|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS $\pm 2SD_p = 2650 \pm 259$ mg/kg (CV 9.8%) with $u_{xpt} = 38$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 2652 ± 343 mg/kg (CV 12.9%, n= 47) with $u_{xpt} = 63$ mg/kg | | | | | | | | | | | | | |
| 59 | 3520 | 380 | 3.36 | 4.49 | 2.53 | 4.33 | 1.5 | Dry Ashing | - | AAS, Shimadzu | Mg 285.2 | Y | AOAC 18th Ed 985.35 (Fe: SNI 3751:2009 point A.10) |
| 60 | 100 | - | -9.84 | - | -7.44 | - | - | - | - | - | - | - | AOAC (2012) 968.08 (Ca, Mg) |
| 61 | 2480 | 362 | -0.66 | -0.92 | -0.50 | -0.90 | 1 | Acid block digestion | HNO ₃ (HNO ₃ /HC LO ₄ for P) | Varian AA240 FS Fast Sequential AAS | Mg 285.2 | N | A6407-26 AAS (A6417 Spectro Method for P) |
| 63 | 2642 | - | -0.03 | - | -0.03 | - | - | - | - | - | - | - | - |
| 67 | 3040 | - | 1.51 | - | 1.13 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | Mg 285.21 | N | AOAC 968.08 |
| 69 | 2370 | - | -1.08 | - | -0.82 | - | - | - | - | - | - | - | - |
| 72 | 2620 | 223 | -0.12 | -0.25 | -0.09 | -0.25 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | Mg 285.2 | N | AOAC 985.35 |
| 75 | 4619 | 112 | 7.60 | 29.16 | 5.73 | 23.45 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | Mg 279.078 | N | In House Method ICP-OES |
| 78 | 2785 | - | 0.52 | - | 0.39 | - | 0.5 | Microwave Digestion | Acid Digestion | Berghof Speedwave 4 Microwave Digestion | Mg 279.08 | - | MP-AES |
| 82A | 2290 | 84 | -1.39 | -6.37 | -1.06 | -4.81 | 0.250 | none | none | HPGe detector, Canberra | - | - | Neutron Activation Analysis (NAA) |
| 83 | 2830 | 34 | 0.69 | 4.34 | 0.52 | 2.75 | 0.3 | Microwave Digestion with HNO ₃ | Microwave digester Mars Xpress | ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | 2910 | 290 | 1.00 | 1.74 | 0.75 | 1.63 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | Mg 285.213 | N | AOAC 999.10:2005 |
| 86 | 2584 | 152 | -0.25 | -0.78 | -0.20 | -0.69 | 1.0000 | Wet Digest | - | ICP-OES | Mg 280.2 | Y | AOAC (2012) 984.27 |

| Lab Number | Mg (mg/kg) | MU (mg/kg) | Based on reference values ¹ | | Based on $x^* \pm S^{*2}$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|---------------|---------------|--|------------|---------------------------|------------|-------------------|---------------------|-----------------------|------------------------|-------------------------|---------------------------|--------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS $\pm 2SD_p = 2650 \pm 259$ mg/kg (CV 9.8%) with $u_{xpt} = 38$ mg/kg; ² Assigned value obtained from robust average ($x^*) \pm$ robust SD ($s^*) = 2652 \pm 343$ mg/kg (CV 12.9%, $n = 47$) with $u_{xpt} = 63$ mg/kg | | | | | | | | | | | | | |
| 87 | 3077 | 8 | 1.65 | 11.24 | 1.24 | 6.79 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 89 | 2412 | 36 | -0.92 | -5.68 | -0.70 | -3.69 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |
| 90 | 2746 | - | 0.37 | - | 0.27 | - | 1 | Ultrawave | - | ICP-OES | Mg 285.213 | - | - |
| 91 | 2640 | - | -0.04 | - | -0.03 | - | - | - | - | - | - | - | - |
| 92 | 300 | - | -9.07 | - | -6.86 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 94 | 3057 | - | 1.57 | - | 1.18 | - | 1.5 | Dry ashing | - | ICP-OES / Perkin Elmer | Mg 383.2 | Y | AOAC (2012) 984.27 |
| 95 | 2810 | 310 | 0.62 | 1.00 | 0.46 | 0.95 | - | - | - | - | - | - | - |

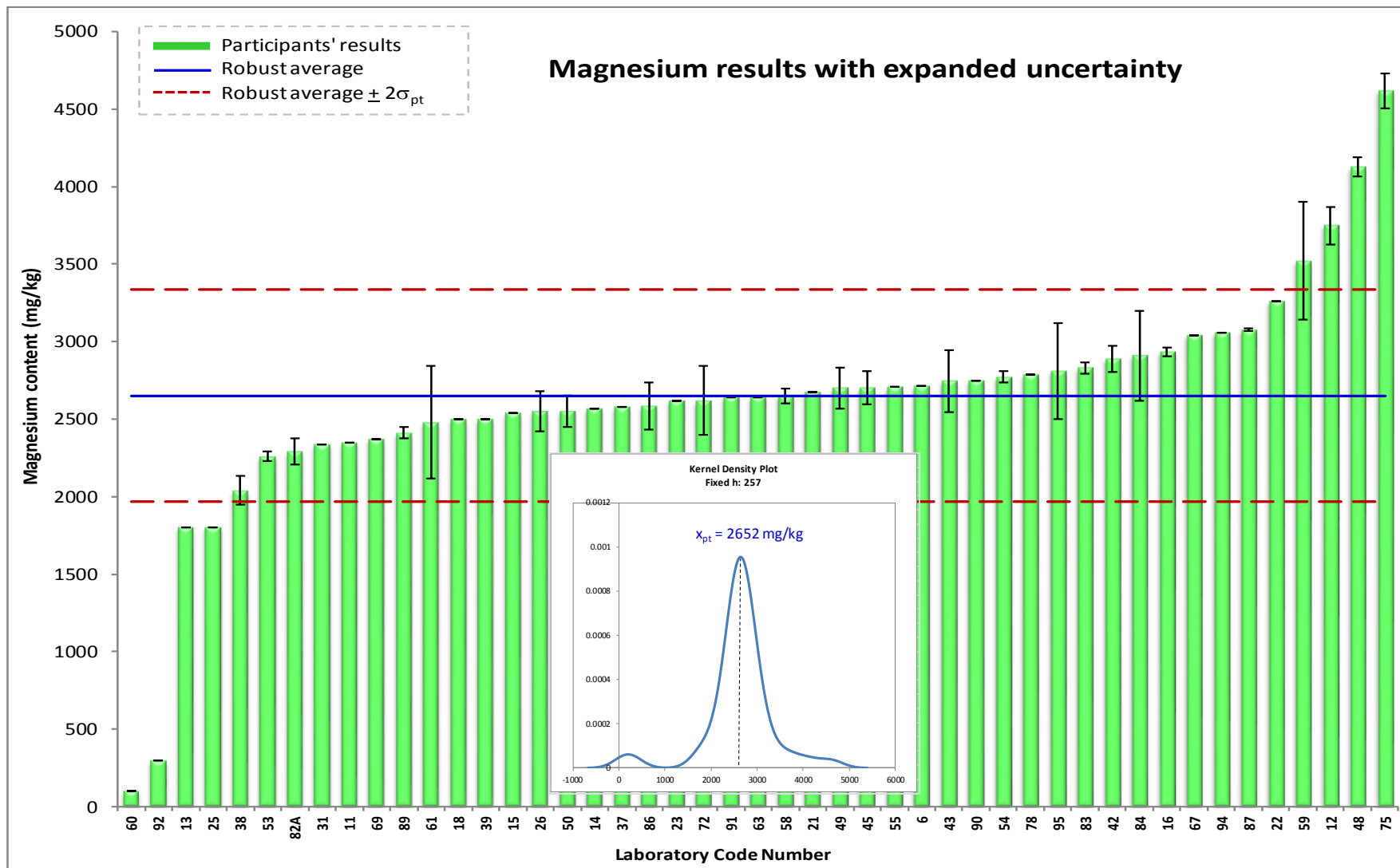


Figure 22. Distribution of **magnesium** results (ascending order) in defatted soybean flour with expanded uncertainty

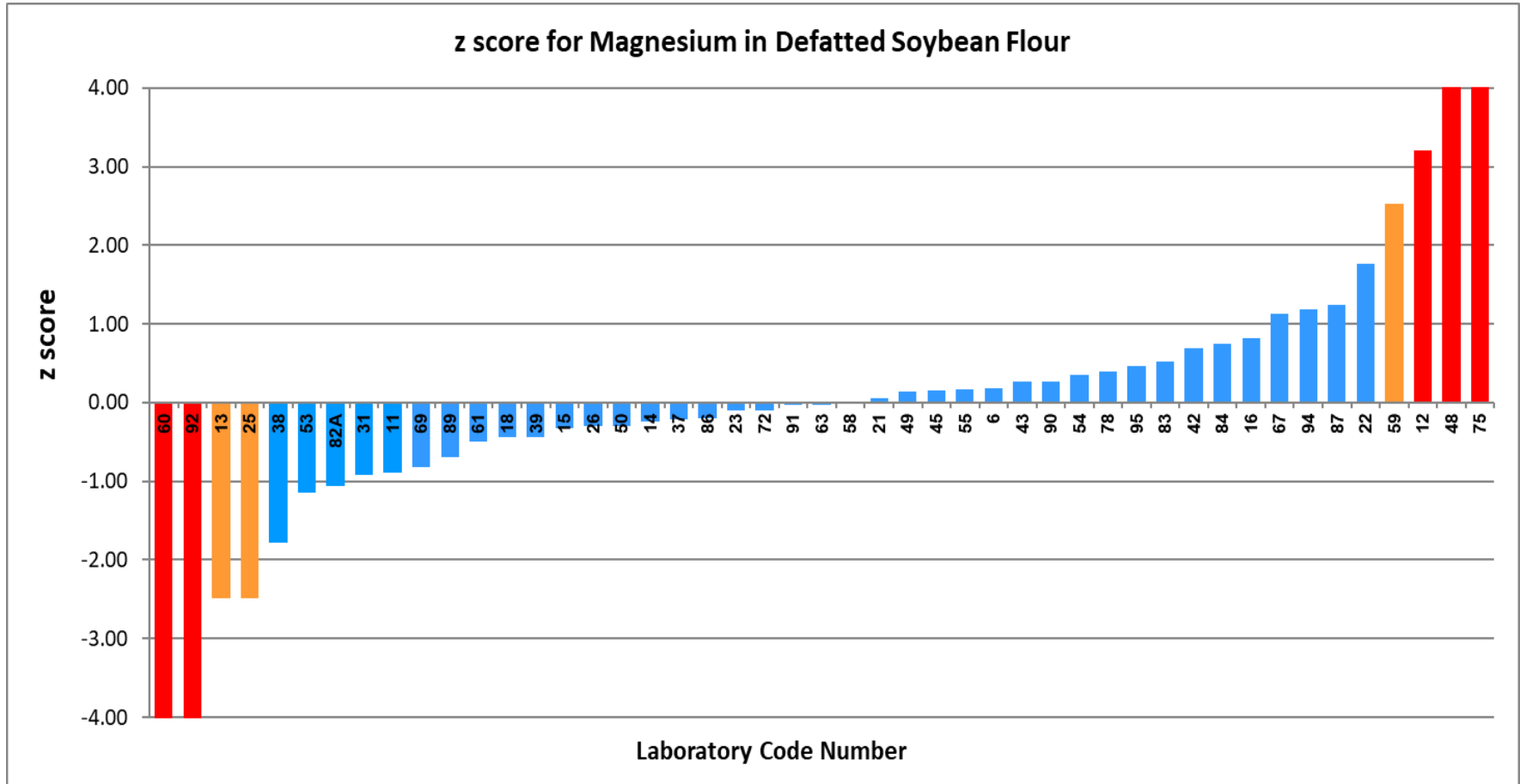


Figure 23. Plot of ordered z scores for **magnesium** results in defatted soybean flour

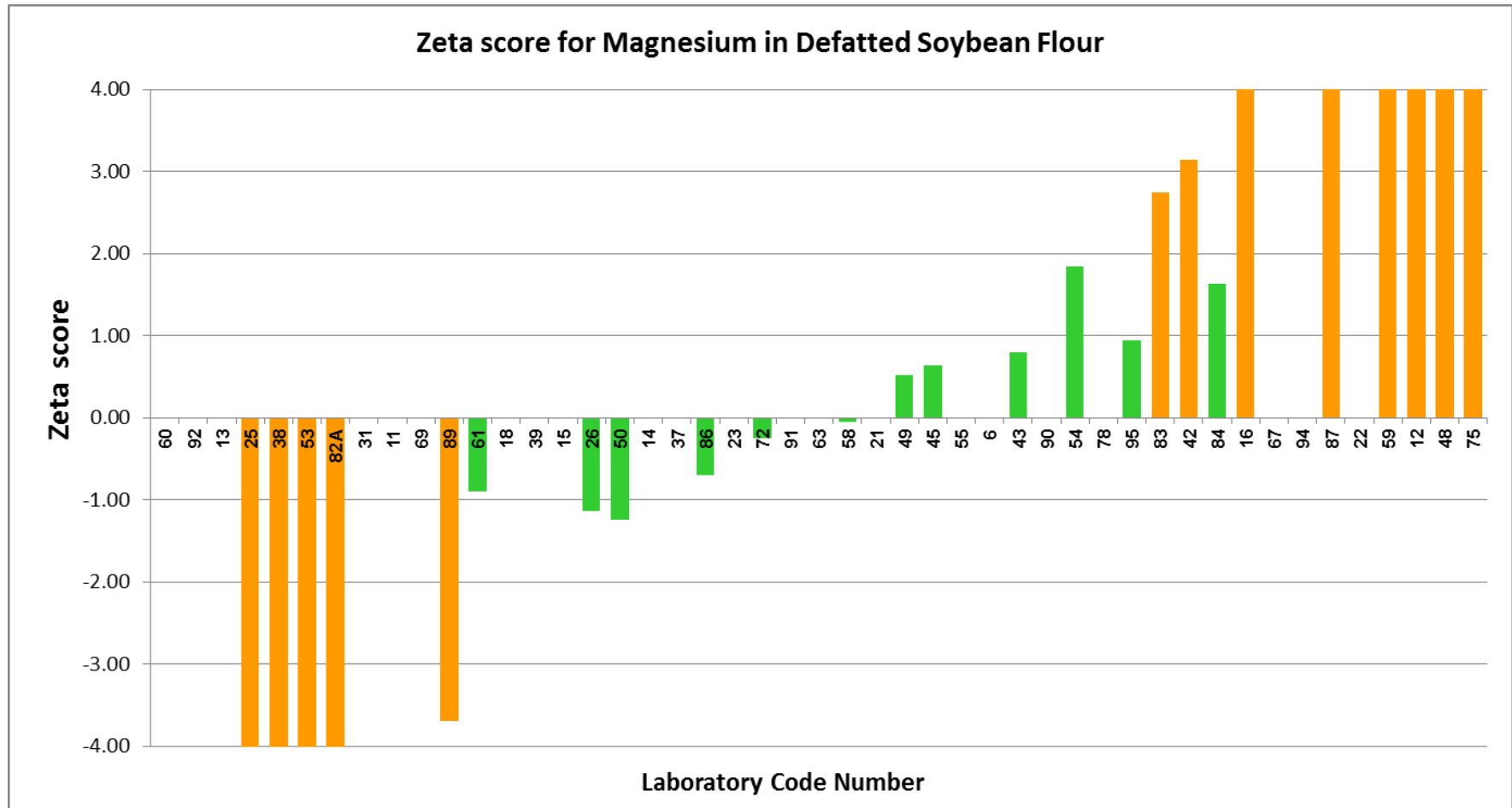


Figure 24. Plot of Zeta score for magnesium in defatted soybean flour, following the ordered z scores in the above Figure 23

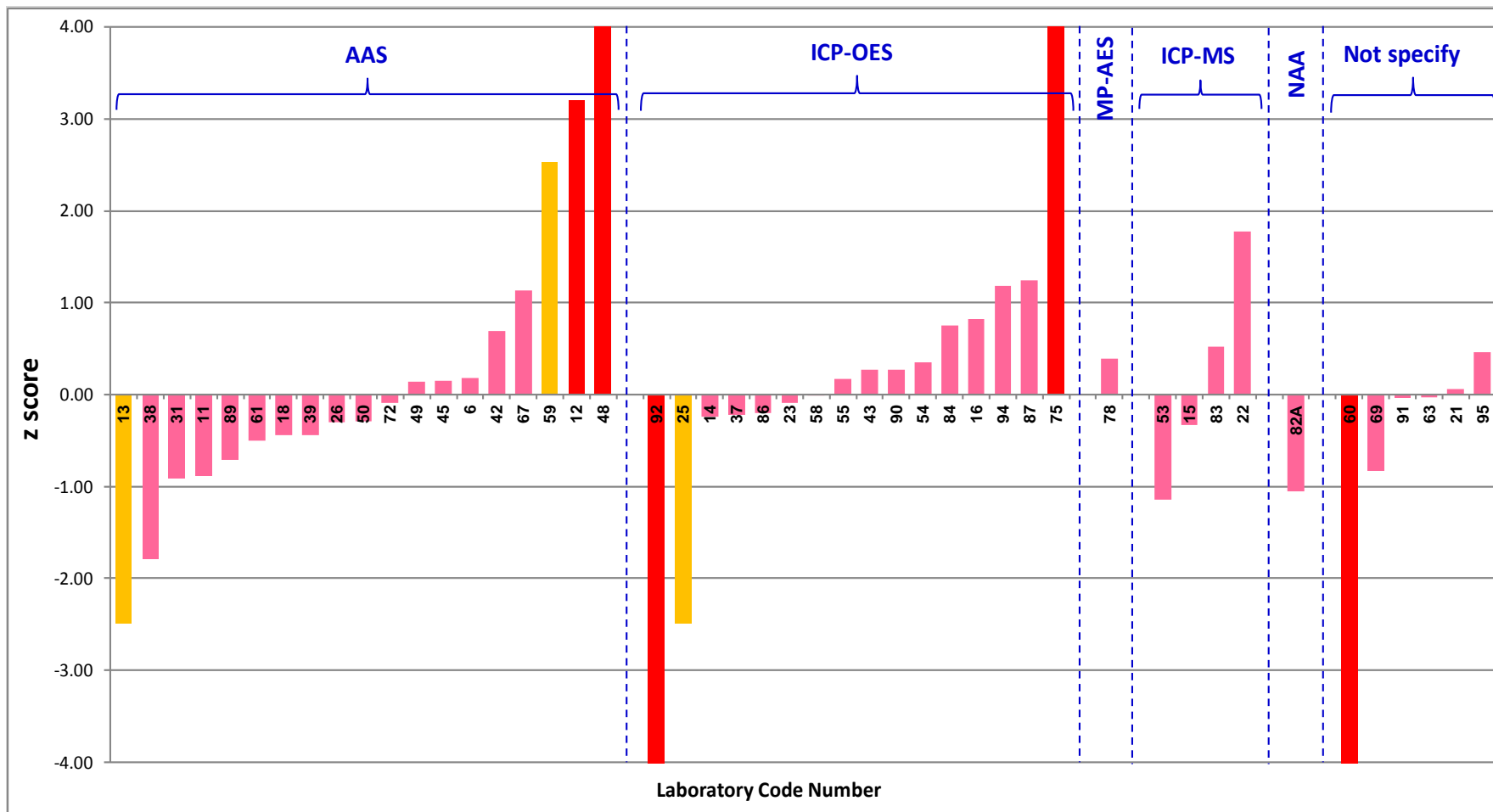


Figure 25. Plot of ordered z score for **magnesium** in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 11. Evaluation of laboratory performance **phosphorus** analysis (mg/kg, as received) in defatted soybean flour

| Laboratory Number | P mg/kg | MU mg/kg | z score (based on $x^* \pm s^*$) | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|---------|----------|--------------------------------------|-----------------------------------|-------------------|---------------------|---|--|-------------------------|---------------------------|---|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7787 \pm 456 mg/kg (CV 5.9%, n= 33) with u_{xpt} = 99 mg/kg</i> | | | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | | | |
| 2 | 0.8 | - | -17.08 | - | - | - | - | - | - | - | - |
| 6 | 7564 | 231 | -0.49 | -1.46 | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | - | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 7620 | - | -0.37 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | - | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 8180 | - | 0.86 | - | 0.5 | Closed vessel | HNO ₃ | Flame AAS | - | N | AOAC (2016), 985.35 |
| 14 | 7959 | - | 0.38 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | P 213.618 | Y | AOAC 975.03, 984.27 |
| 16 | 7895 | 78 | 0.24 | 1.01 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | - | N | In-house Method |
| 18 | 7740 | - | -0.10 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 19 | 7470 | - | -0.70 | - | 1 | Furnace | HNO ₃ :H ₂ O (1:1) | Ca Manual by Buret, P by UV-Vis Spectro. | P 400 | N | AOAC 927.02, 944.03, 965.17 |
| 21 | 52 | - | -16.96 | - | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 22 | 741 | - | -15.45 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 |
| 23 | 8070 | - | 0.62 | - | 1.00 | Dry Ashing | - | ICP-OES | 589, 766, 422, 285, 238 | - | AOAC 985.01 |
| 25 | 6150 | - | -3.59 | - | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | - | - | USEPA Method 3050B |
| 31 | 7035 | 571 | -1.65 | -2.49 | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 37 | 6985 | - | -1.76 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | - | N | AOAC (2016) 984.27 |

| Laboratory Number | P (mg/kg) | MU (mg/kg) | z score (based on $x^* \pm s^*$) | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|-----------|------------|-----------------------------------|------------|-------------------|----------------------|--|--|-------------------------|---------------------------|---|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7787 \pm 456 mg/kg (CV 5.9%, n= 33) with u_{xpt} = 99 mg/kg</i> | | | | | | | | | | | |
| 38 | 7970 | 17 | 0.40 | 1.84 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | - | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 41 | 0.7 | - | -17.08 | - | 2 | - | - | - | - | - | - |
| 42 | 7980 | 144 | 0.42 | 1.57 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | - | N | AOAC 985.35.2005 |
| 43 | 8492 | 802 | 1.55 | 1.71 | 0.5 | Microwave | HNO ₃ | ICP-OES | - | N | AOAC |
| 45 | 7870 | 458 | 0.18 | 0.33 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | - | N | AOAC 968.08 |
| 48 | 7399 | 213 | -0.85 | -2.67 | 5 | Dry Digestion | | AA800 Perkin Elmer | - | N | MU-03/21 (AAS) |
| 49 | 8310 | 416 | 1.15 | 2.27 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | - | N | AOAC 20th Ed 2016 |
| 54 | 7624 | 153 | -0.36 | -1.30 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | - | N | AOAC 984.27 |
| 55 | 8026 | - | 0.52 | - | 1.5 | Wet digestion | | ICP-OES | - | Y | AOAC (2012) 984.27 |
| 58 | 8016 | 131 | 0.50 | 1.93 | 3.0 | Dry Ash | HCl | ICP-OES | - | | Dry Ashing and Quantitation by ICP-OES |
| 59 | 7639 | 304 | -0.32 | -0.82 | 1.5 | Dry Ashing | - | AAS, Shimadzu | - | Y | AOAC 18th Ed 985.35 (Fe: SNI 3751:2009 point A.10) |
| 60 | 7300 | - | -1.07 | - | - | - | - | - | - | - | AOAC (2012), 965.17 (P) |
| 61 | 7770 | 1080 | -0.04 | -0.03 | 1 | Acid block digestion | HNO ₃ (HNO ₃ /HClO ₄ for P) | Varian AA240 FS Fast Sequential AAS (Shimadzu UV-2700 for P) | - | N | A6417 Spectro Method for P |
| 67 | 7300 | 1100 | -1.07 | -0.87 | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | - | N | AOAC 968.08 |

| Laboratory Number | P (mg/kg) | MU (mg/kg) | z score (based on $x^* \pm s^*$) | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|-----------|------------|-----------------------------------|------------|-------------------|---|--|---|-------------------------|---------------------------|---|
| <i>Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 7787 \pm 456 mg/kg (CV 5.9%, n= 33) with u_{xpt} = 99 mg/kg</i> | | | | | | | | | | | |
| 68 | 7867 | - | 0.18 | - | - | - | - | - | - | - | - |
| 69 | 9010 | - | 2.68 | - | - | - | - | - | - | - | - |
| 71 | 0.79 | 0.29 | -17.08 | -78.44 | 1.0036, 1.0063 | Acid Digestion | HCl (1:3) | - | - | - | AOAC 927.02, Titration |
| 72 | 7780 | 0 | -0.02 | -0.07 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | - | N | AOAC 985.35 |
| 73A | 0.81 | 0.04 | -17.07 | -78.44 | 1 | Dry ashing | Hot plate | AAS (280FS AA, Agilent Technology) | - | N | FTC-46.01 (refers to AOAC 968.08, 965.09) |
| 75 | 14096 | 383 | 13.83 | 29.25 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | - | N | In House Method ICP-OES |
| 79 | 54 | - | -16.96 | - | - | - | - | - | - | - | - |
| 80 | 7600 | - | -0.41 | - | - | - | - | - | - | - | - |
| 83 | 8880 | 22 | 2.40 | 10.95 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 86 | 7058 | 519 | -1.60 | -2.62 | 1.0000 | Wet Digest | - | ICP-OES | - | Y | AOAC (2012) 984.27 |
| 87 | 8212 | 21 | 0.93 | 4.26 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 90 | 7994 | - | 0.45 | - | 1 | Ultrawave | - | ICP-OES | - | - | - |
| 92 | 828 | - | -15.26 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 95 | 8000 | 310 | 0.47 | 1.16 | - | - | - | - | - | - | - |

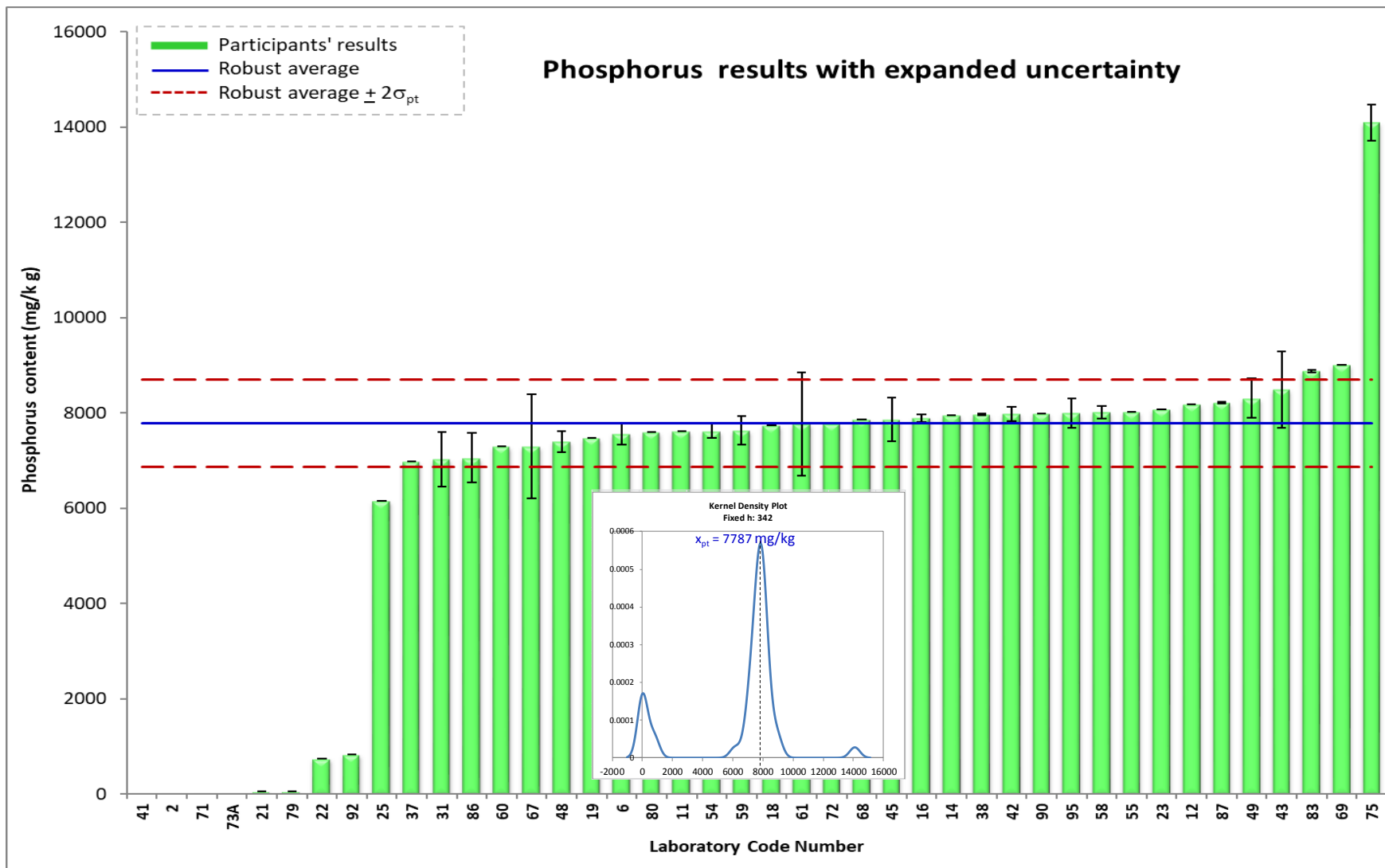


Figure 26. Distribution of phosphorus results (ascending order) in defatted soybean flour with expanded uncertainty

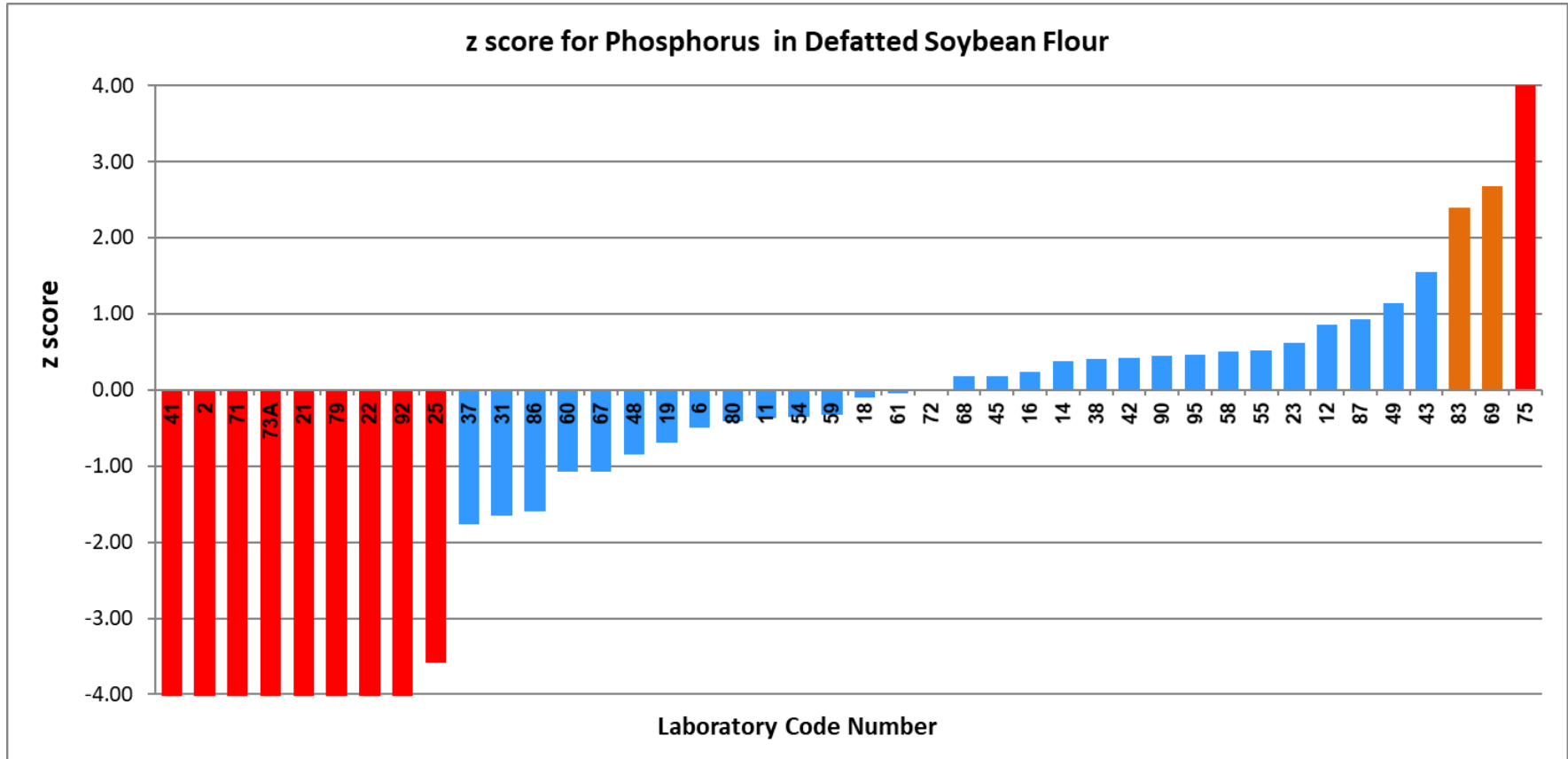


Figure 27. Plot of ordered z scores for phosphorus results in defatted soybean flour

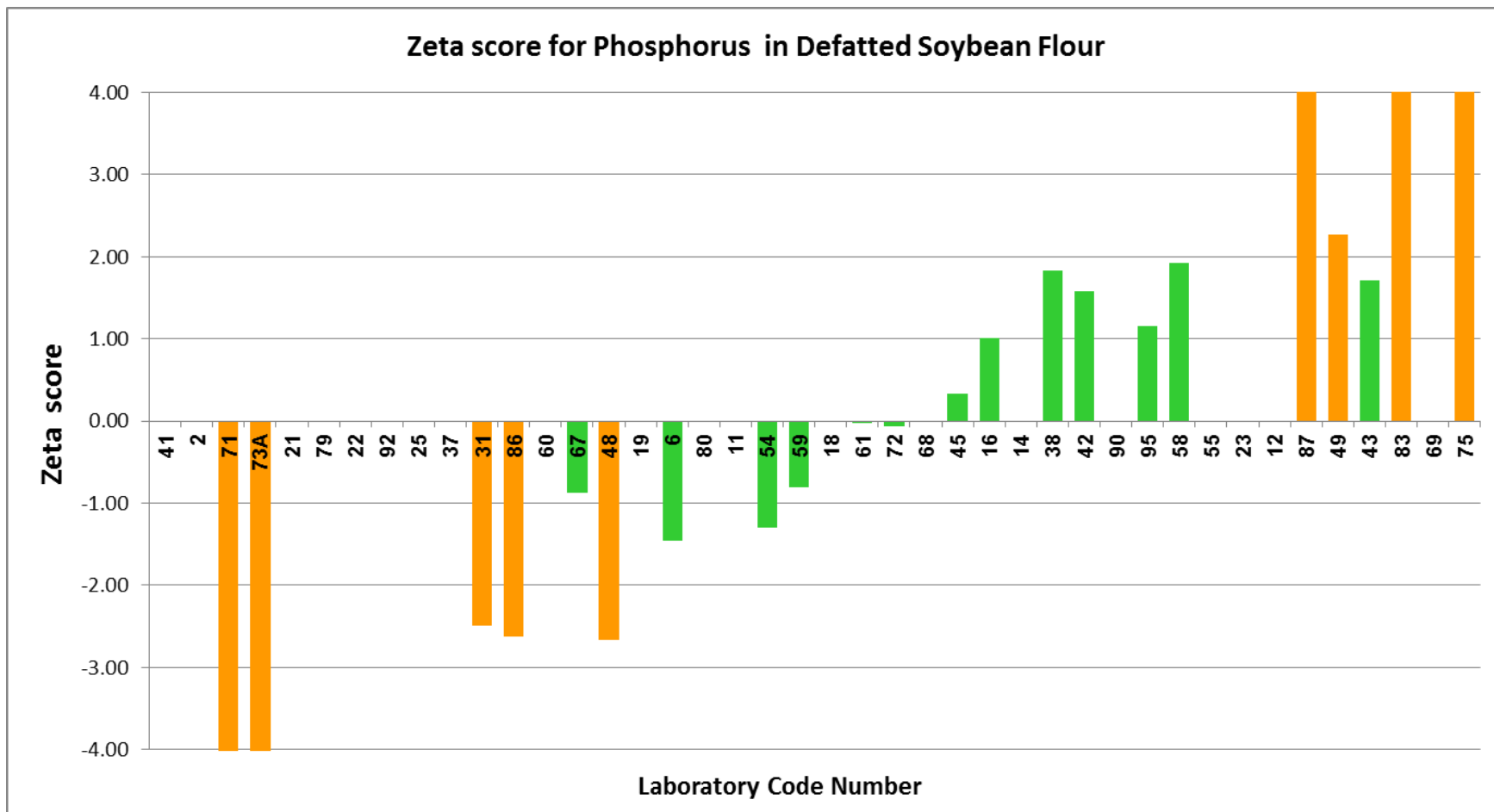


Figure 28. Plot of Zeta score for phosphorus in defatted soybean flour, following the ordered z scores in the above Figure 27

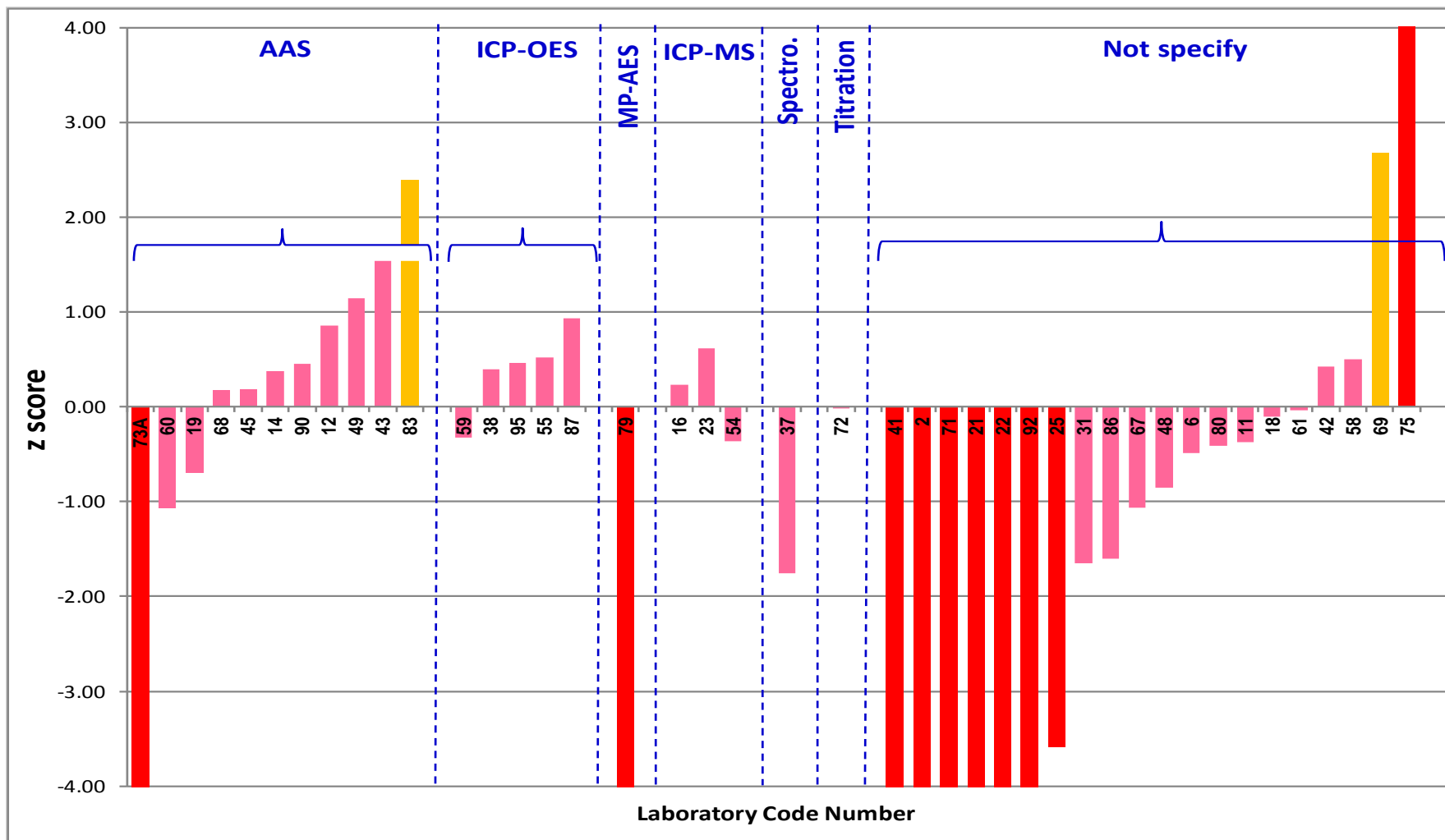


Figure 29. Plot of ordered z score for phosphorus in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 12. Evaluation of laboratory performance **sodium** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Sodium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|----------------------|----------------------------|-------------------|---------------------|---|-------------------------------------|-------------------------|---------------------------|---|
| Assigned value obtained from robust average (x^*) \pm 3SDp from Horwitz' s equation = 72.5 \pm 18.3 mg/kg (CV 25.2%, n= 42) with u_{xpt} = 4.0 mg/kg | | | | | | | | | | | |
| Acceptance criteria = | | | z score \leq 2.00 | ζ score \leq 2.00 | | | | | | | |
| 6 | 53.3 | 9.14 | -1.05 | -3.16 | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | Na 589.0 | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 406.5 | - | 18.25 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | Na 330.3 | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 287.0 | - | 11.72 | - | 0.5 | Closed vessel | HNO ₃ | Flame AAS | Na 589.0 | N | AOAC (2016), 985.35 |
| 13 | 15.6 | - | -3.11 | - | 0.5 | Microwave | HNO ₃ 10 mL + HCl 2 mL | Analytikal Jena ContrAA 800 D | Na 588 | N | Internal Method |
| 14 | 38.9 | - | -1.84 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Na 588.995 | Y | AOAC 975.03, 984.27 |
| 16 | 40.0 | 2.00 | -1.78 | -7.92 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | Na 588.995 | N | In-house Method |
| 18 | 148.0 | - | 4.13 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 21 | 819.0 | 2.11 | 40.79 | 181.28 | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 22 | 51.2 | - | -1.16 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 |
| 23 | < LOD | - | - | - | 1.00 | Dry Ashing | - | ICP-OES | 589 | - | AOAC 985.01 |
| 25 | 119.0 | 0.07 | 2.54 | 11.68 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | Na 588.995 | - | USEPA Method 3050B |
| 26 | 392.0 | 20.30 | 17.46 | 29.31 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | Na 589.0 | N | AOAC No. 975.03 |
| 31 | 551.5 | - | 26.18 | - | 5 | Dry Ashing | - | AAS, Agilent | | N | AOAC 985.35 |

| Lab Number | Sodium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|---------|------------|-------------------|----------------------|--|-------------------------------------|----------------------------|---------------------------|---|
| Assigned value obtained from robust average (x^*) \pm 3SDp from Horwitz' s equation = 72.5 \pm 18.3 mg/kg (CV 25.2%, n= 42) with u_{xpt} = 4.0 mg/kg | | | | | | | | | | | |
| 37 | 33.2 | - | -2.15 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | Na 589.592 | N | AOAC (2016) 984.27 |
| 38 | 303.0 | 43.60 | 12.60 | 10.40 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | Na 589.0 | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 39 | 30.6 | - | -2.29 | - | 0.5 | Microwave | - | AAS | Na 589.0 | Y | AOAC 985.35 |
| 42 | 157.0 | 6.38 | 4.62 | 16.57 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | Na 589.9 | N | AOAC 985.35.2005 |
| 43 | 6.6 | 0.02 | -3.60 | -16.55 | 0.5 | Microwave | HNO ₃ | ICP-OES | Na 568.821 | N | AOAC |
| 45 | 58.5 | 4.35 | -0.77 | -3.09 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | Na 589.0 | N | AOAC 968.08 |
| 48 | 328.7 | 6.96 | 14.00 | 48.47 | 5 | Dry Digestion | - | AA800 Perkin Elmer | Na 330.2 | N | MU-03/21 (AAS) |
| 49 | 42.4 | 2.10 | -1.64 | -7.31 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | Na 589.0 | N | AOAC 20th Ed 2016 |
| 50 | 153.0 | 35.10 | 4.40 | 4.47 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 330.3, 404.4, 422.7, 248.3 | N | AOAC 985.35 |
| 55 | 35.1 | - | -2.04 | - | 1.5 | Wet digestion | - | ICP-OES | Na 589.592 | Y | AOAC (2012) 984.27 |
| 58 | 10.2 | 2.75 | -3.40 | -14.80 | 3.0 | Dry Ash | HCl | ICP-OES | - | - | Dry Ashing and Quantitation by ICP-OES |
| 59 | 415.6 | 171.66 | 18.75 | 3.99 | 1.5 | Dry Ashing | - | AAS, Shimadzu | Na 589 | Y | AOAC 18th Ed 985.35 |
| 60 | 54.0 | - | -1.01 | - | - | - | - | - | - | - | MP37-BPMSP (AAS) (Na, K), SNI 01-2896-1998 (Fe) |
| 61 | < 10.0 | 1.38 | - | - | 1 | Acid block digestion | HNO ₃ | Varian AA240 FS Fast Sequential AAS | Na 589.6 | N | A6407-26 AAS |

| Lab Number | Sodium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|---------|------------|-------------------|---|--|---|-------------------------|---------------------------|-----------------------------------|
| Assigned value obtained from robust average (x^*) \pm 3SDp from Horwitz' s equation = 72.5 \pm 18.3 mg/kg (CV 25.2%, n= 42) with u_{xpt} = 4.0 mg/kg | | | | | | | | | | | |
| 63 | 57.1 | - | -0.84 | - | - | - | - | - | - | - | - |
| 67 | < 100 | - | - | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | Na 589.00 | N | AOAC 968.08 |
| 69 | 29.8 | - | -2.33 | - | - | - | - | - | - | - | - |
| 72 | 286.0 | 26.10 | 11.67 | 15.65 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | Na 589.0 | N | AOAC 985.35 |
| 75 | 78.8 | 3.09 | 0.35 | 1.48 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | Na 589.592 | N | In House Method ICP-OES |
| 78 | 119.0 | 4.62 | 2.54 | 10.10 | 0.5 | Mircowave Digestion | Acid Digestion | Berghof Speedwave 4 | Na 589.592 | - | MP-AES |
| 81 | 14.4 | 2.60 | -3.17 | -13.88 | 1.0054 | Wet Digestion (Na, K) | 1 N HNO ₃ and 30% H ₂ O ₂ (Na, K) | Shimadzu AAS AA 6300 | Na 589.0 | N | AOAC 999.10 Mod (Na, K) |
| 82A | 5.7 | 0.24 | -3.65 | -16.77 | 0.250 | none | none | HPGe detector, Canberra | - | - | Neutron Activation Analysis (NAA) |
| 83 | 4.3 | 0.59 | -3.73 | -17.09 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | < 50 | - | - | - | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | Na 589.592 | N | AOAC 999.10:2005 |
| 86 | 7.6 | 0.78 | -3.55 | -16.24 | 1.0000 | Wet Digest | - | ICP-OES | Na 589.5 | Y | AOAC (2012) 984.27 |
| 87 | 148.1 | 0.76 | 4.13 | 18.90 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 89 | 374.5 | 5.62 | 16.50 | 62.00 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |
| 90 | 58.2 | - | -0.78 | - | 1 | Ultrawave | - | ICP-OES | Na 589.592 | - | - |

| Lab Number | Sodium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|----------------|------------|---------|------------|-------------------|-----------------------------|-------------------|----------------------------|-------------------------|---------------------------|--------------------|
| <i>Assigned value obtained from robust average (x^*) \pm 3SDp from Horwitz' s equation = 72.5 \pm 18.3 mg/kg (CV 25.2%, n= 42) with u_{xpt} = 4.0 mg/kg</i> | | | | | | | | | | | |
| 91 | 1130.0 | 14.00 | 57.79 | 131.33 | - | - | - | - | - | - | - |
| 92 | 16.0 | - | -3.09 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 93 | 600.0 | - | 28.83 | - | 0.05 | Charring, Dry ashing | Hotplate, Furnace | Flame Photometer, Sherwood | N/A | N/A | AOAC 985.35 |
| 94 | 28.2 | - | -2.42 | - | 1.5 | Dry ashing (Fe: Wet ashing) | - | ICP-OES / Perkin Elmer | Na 589.0 | Y | AOAC (2012) 984.27 |
| 95 | 320.0 | 100.00 | 13.52 | 4.93 | - | - | - | - | - | - | - |

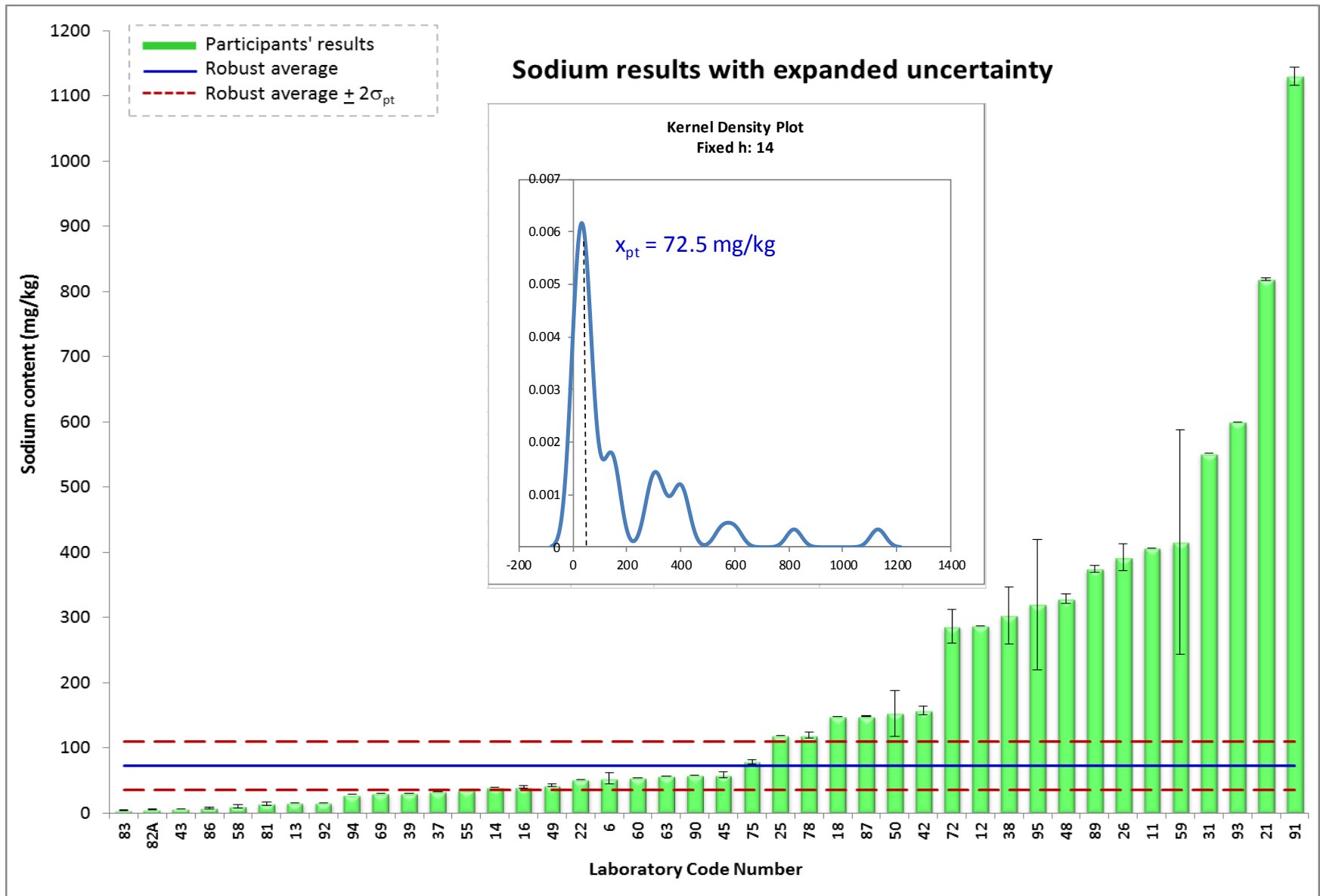


Figure 30. Distribution of sodium results (ascending order) in defatted soybean flour with expanded uncertainty

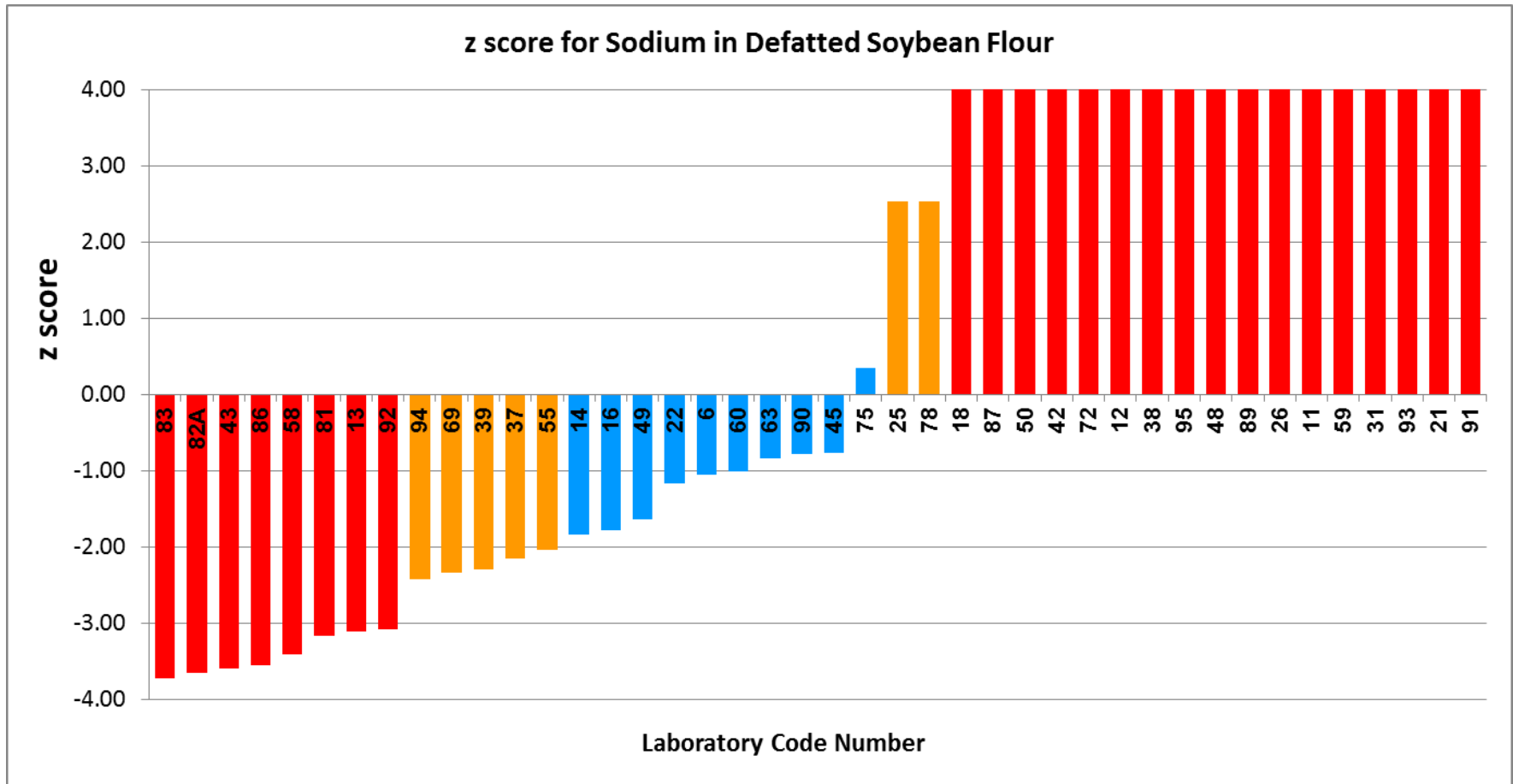


Figure 31. Plot of ordered z scores for sodium results in defatted soybean flour

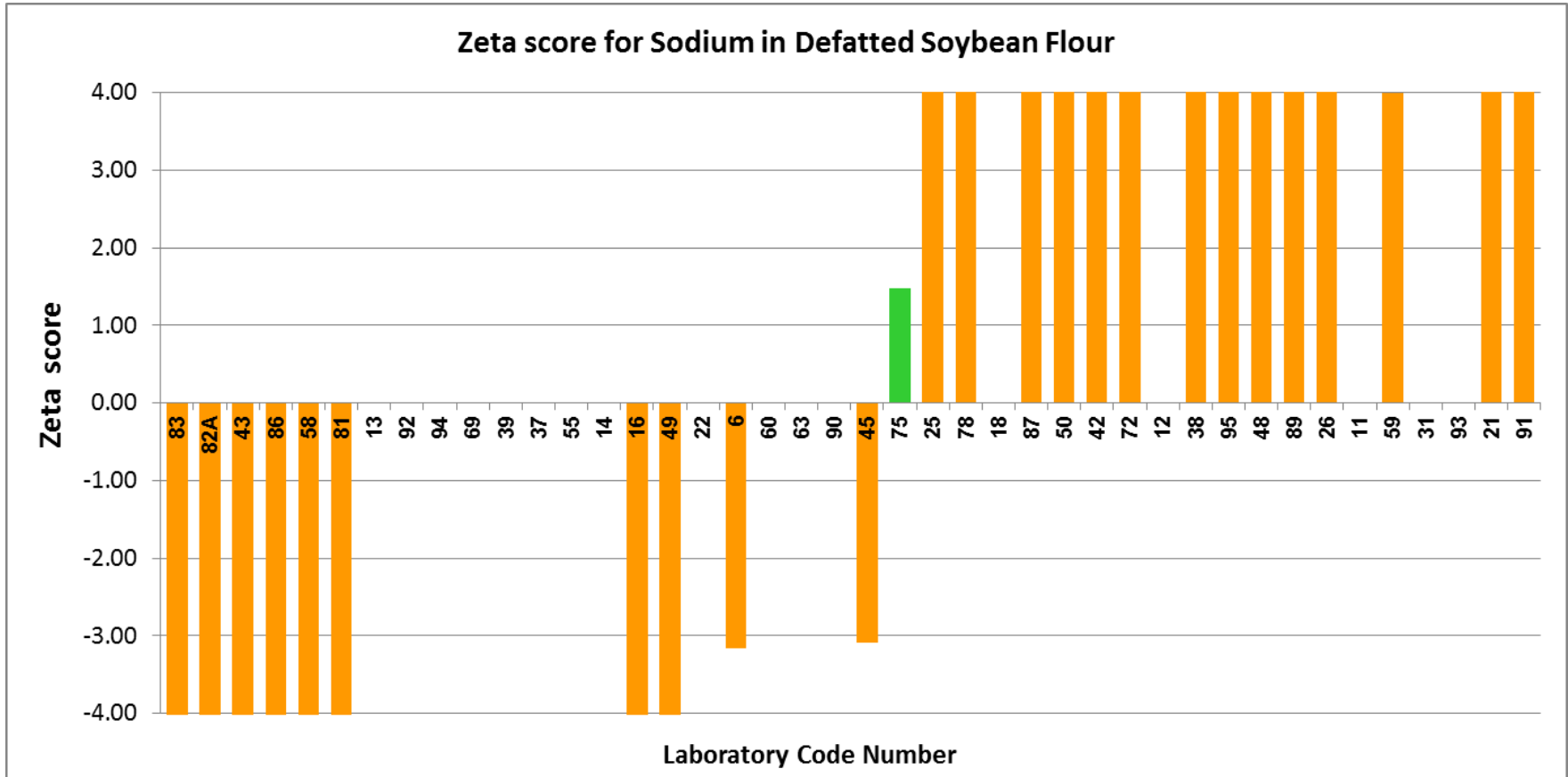


Figure 32. Plot of Zeta score for sodium in defatted soybean flour, following the ordered z scores in the above Figure 31

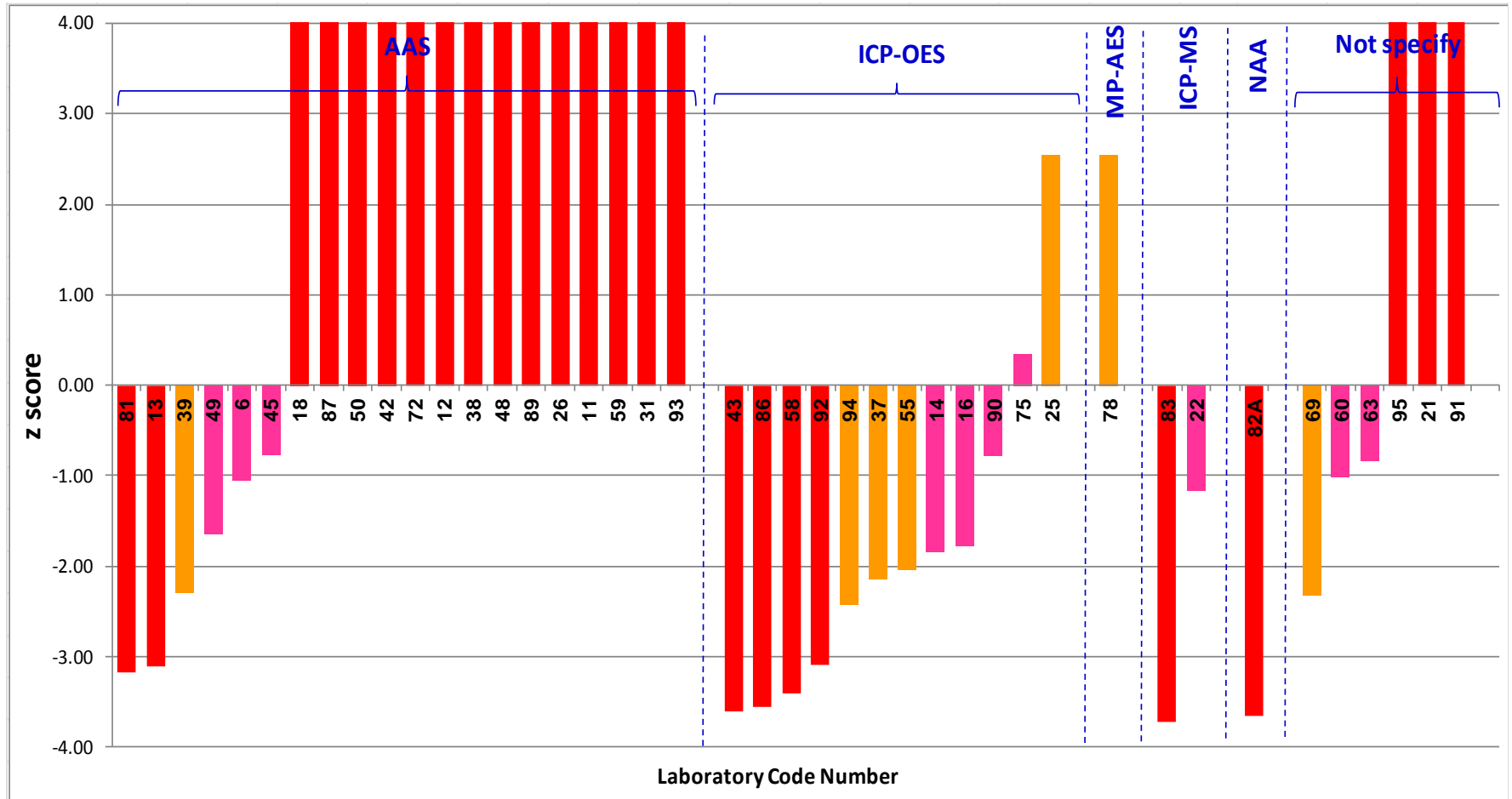


Figure 33. Plot of ordered z score for sodium in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 13. Evaluation of laboratory performance **potassium** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Potassium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|-------------------|------------|----------------------------|--------------------------------|-------------------|---------------------|---|-------------------------------------|-------------------------|---------------------------|---|
| <i>Assigned value obtained from robust average (x^*) \pm 3SD from Horwitz' s equation = 23133 \pm 2447 mg/kg (CV 10.6%, n= 49) with u_{xpt} = 437 mg/kg</i> | | | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} < 2.00$ | $ \zeta \text{ score} < 2.00$ | | | | | | | |
| 6 | 24048 | 1826 | 0.37 | 0.90 | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | K 766.5 | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 24082 | - | 0.39 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | K 404.4 | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 21460 | - | -0.68 | - | 0.5 | Closed vessel | HNO ₃ | Flame AAS | K 776.5 | N | AOAC (2016), 985.35 |
| 13 | 4980 | - | -7.42 | - | 0.5 | Microwave | HNO ₃ 10 mL + HCl 2 mL | Analytikal Jena ContraAA 800 D | K 766 | N | Internal Method |
| 14 | 23500 | - | 0.15 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | K 766.4 | Y | AOAC 975.03, 984.27 |
| 15 | 22900 | - | -0.10 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | K 39 | N | Based on USDA 4.7 version 1.1 |
| 16 | 26149 | 260 | 1.23 | 6.62 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | K 769.896 | N | In-house Method |
| 18 | 24600 | - | 0.60 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 21 | 22835 | 59 | -0.12 | -0.68 | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 23 | 24400 | - | 0.52 | - | 1.00 | Dry Ashing | - | ICP-OES | 766 | - | AOAC 985.01 |
| 25 | 17300 | 0 | -2.38 | -13.35 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | K 766.491 | - | USEPA Method 3050B |
| 26 | 21700 | 1900 | -0.59 | -1.37 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | K 766.5 | N | AOAC No. 975.03 |
| 31 | 18364 | - | -1.95 | - | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 32 | 27953 | 4195 | 1.97 | 2.25 | 1.0068 | Ashing | HCl | Flame AAS, Shimadzu 6300 | K: 766.5 | N | Modified AOAC 969.32 |

| Lab Number | Potassium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|-------------------|------------|---------|------------|-------------------|---------------------|--|------------------------------------|-------------------------|---------------------------|--|
| <i>Assigned value obtained from robust average (x*) ± 3SD from Horwitz' s equation = 23133 ± 2447 mg/kg (CV 10.6%, n= 49) with u_{xpt} = 437 mg/kg</i> | | | | | | | | | | | |
| 37 | 22653 | - | -0.20 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | K 766.490 | N | AOAC (2016) 984.27 |
| 38 | 22000 | 869 | -0.46 | -1.84 | 1.000 | Dry Ashing | 1N HNO ₃ | Flame AAS, Shimadzu AA6300 | K 766.50 | - | AOAC 985.35, 19th Ed 2012 |
| 39 | 22600 | - | -0.22 | - | 0.5 | Microwave | - | AAS | K 766.5 | Y | AOAC 985.35 |
| 42 | 30900 | 2220 | 3.17 | 6.51 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | K 769.9 | N | AOAC 985.35.2005 |
| 43 | 27681 | 834 | 1.86 | 7.53 | 0.5 | Microwave | HNO ₃ | ICP-OES | K 766.491 | N | AOAC |
| 44 | 23106 | 1178 | -0.01 | -0.04 | 1.0000 | Dry Ashing | - | AAS, Thermoscientific | K 766.5 | N | AOAC 19th Ed |
| 45 | 22491 | 835 | -0.26 | -1.06 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | K 766.5 | N | AOAC 968.08 |
| 48 | 22989 | 128 | -0.06 | -0.33 | 5 | Dry Digestion | | AA800 Perkin Elmer | K 766.5 | N | MU-03/21 (AAS) |
| 49 | 23600 | 1180 | 0.19 | 0.64 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | K 766.5 | N | AOAC 20th Ed 2016 |
| 50 | 24189 | 1371 | 0.43 | 1.30 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 330.3, 404.4, 422.7 | N | AOAC 985.35 |
| 54 | 24000 | 2000 | 0.35 | 0.79 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | - | N | AOAC 984.27 |
| 55 | 13460 | - | -3.95 | - | 1.5 | Wet digestion | - | ICP-OES | K 766.491 | Y | AOAC (2012) 984.27 |
| 58 | 22453 | 332 | -0.28 | -1.45 | 3.0 | Dry Ash | HCl | ICP-OES | - | - | Dry Ashing and Quantitation by ICP-OES |
| 59 | 43695 | 1394 | 8.40 | 24.99 | 1.5 | Dry Ashing | | AAS, Shimadzu | K 766.5 | Y | AOAC 18th Ed 985.35 (Fe: SNI 3751:2009 point A 10) |
| 60 | 18800 | - | -1.77 | - | - | - | - | - | - | - | MP37-BPMSP (AAS) (Na, K) |

| Lab Number | Potassium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|-------------------|------------|---------|------------|-------------------|---|--|---|-------------------------|---------------------------|-----------------------------------|
| <i>Assigned value obtained from robust average (x^*) \pm 3SD from Horwitz' s equation = 23133 \pm 2447 mg/kg (CV 10.6%, n= 49) with u_{xpt} = 437 mg/kg</i> | | | | | | | | | | | |
| 61 | 20700 | 7040 | -0.99 | -0.69 | 1 | Acid block digestion | HNO ₃ | Varian AA240 FS Fast Sequential AAS | K 769.9 | N | A6407-26 AAS |
| 63 | 21222 | - | -0.78 | - | - | - | - | - | - | - | - |
| 67 | 19200 | - | -1.61 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | K 766.49 | N | AOAC 968.08 |
| 69 | 27000 | - | 1.58 | - | - | - | - | - | - | - | - |
| 72 | 29000 | 2470 | 2.40 | 4.48 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | K 766.5 | N | AOAC 985.35 |
| 75 | 36878 | 1002 | 5.62 | 20.68 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | K 766.491 | N | In House Method ICP-OES |
| 78 | 22672 | 390 | -0.19 | -0.96 | 0.5 | Mircowave Digestion | Acid Digestion | Berghof Speedwave 4 Microwave Digestion Unit | K 766.490 | - | MP-AES |
| 81 | 22500 | 2290 | -0.26 | -0.52 | K 1.0034 | Wet Digestion (Na, K) | 1 N HNO ₃ and 30% H ₂ O ₂ (Na, K) | Shimadzu AAS AA 6300 | K 766.5 | N | AOAC 999.10 Mod (Na, K) |
| 82A | 23500 | 1200 | 0.15 | 0.49 | 0.250 | none | none | HPGe detector, Canberra | - | - | Neutron Activation Analysis (NAA) |
| 83 | 23670 | 335 | 0.22 | 1.15 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | 26600 | 2700 | 1.42 | 2.44 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | K 766.490 | N | AOAC 999.10:2005 |
| 86 | 23499 | 1168 | 0.15 | 0.50 | 1.0000 | Wet Digest | - | ICP-OES | K 769.8 | Y | AOAC (2012) 984.27 |
| 87 | 27698 | 87 | 1.87 | 10.39 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 89 | 16721 | 251 | -2.62 | -14.10 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |

| Lab Number | Potassium (mg/kg) | MU (mg/kg) | z score | Zeta score | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|-------------------|------------|---------|------------|-------------------|-----------------------------|-------------------|----------------------------|-------------------------|---------------------------|--------------------|
| <i>Assigned value obtained from robust average (\bar{x}^*) \pm 3SD from Horwitz' s equation = 23133 \pm 2447 mg/kg (CV 10.6%, n= 49) with u_{xpt} = 437 mg/kg</i> | | | | | | | | | | | |
| 90 | 17926 | - | -2.13 | - | 1 | Ultrawave | - | ICP-OES | K 766.490 | - | - |
| 91 | 21300 | - | -0.75 | - | - | - | - | - | - | - | - |
| 92 | 1855 | - | -8.70 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 93 | 23800 | - | 0.27 | - | 0.05 | Charring, Dry ashing | Hotplate, Furnace | Flame Photometer, Sherwood | N/A | N/A | AOAC 985.35 |
| 94 | 29330 | - | 2.53 | - | 1.5 | Dry ashing (Fe: Wet ashing) | - | ICP-OES / Perkin Elmer | K 766.5 | Y | AOAC (2012) 984.27 |
| 95 | 22340 | 2610 | -0.32 | -0.58 | - | - | - | - | - | - | - |

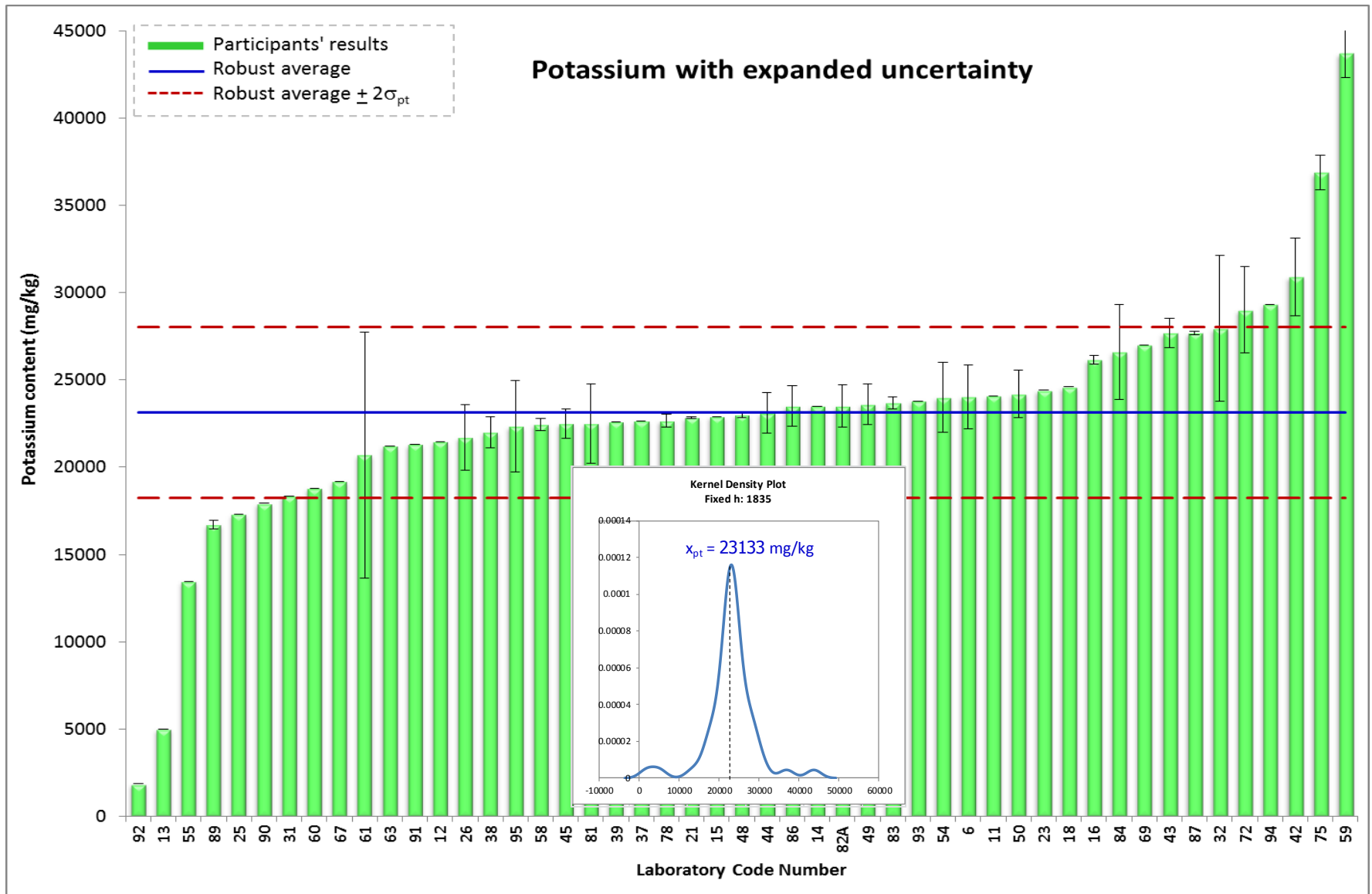


Figure 34. Distribution of potassium results (ascending order) in defatted soybean flour with expanded uncertainty

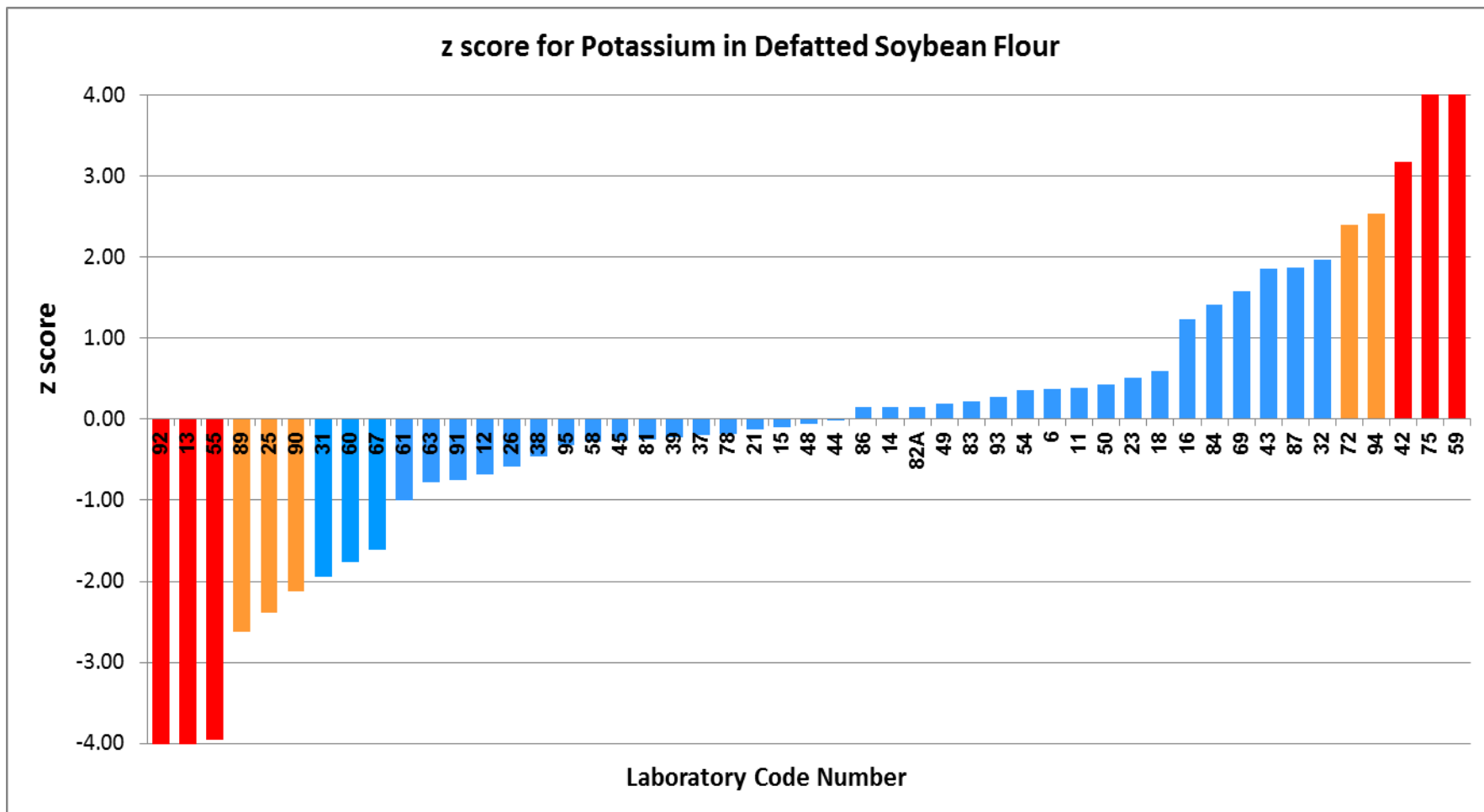


Figure 35. Plot of ordered z scores for potassium results in defatted soybean flour

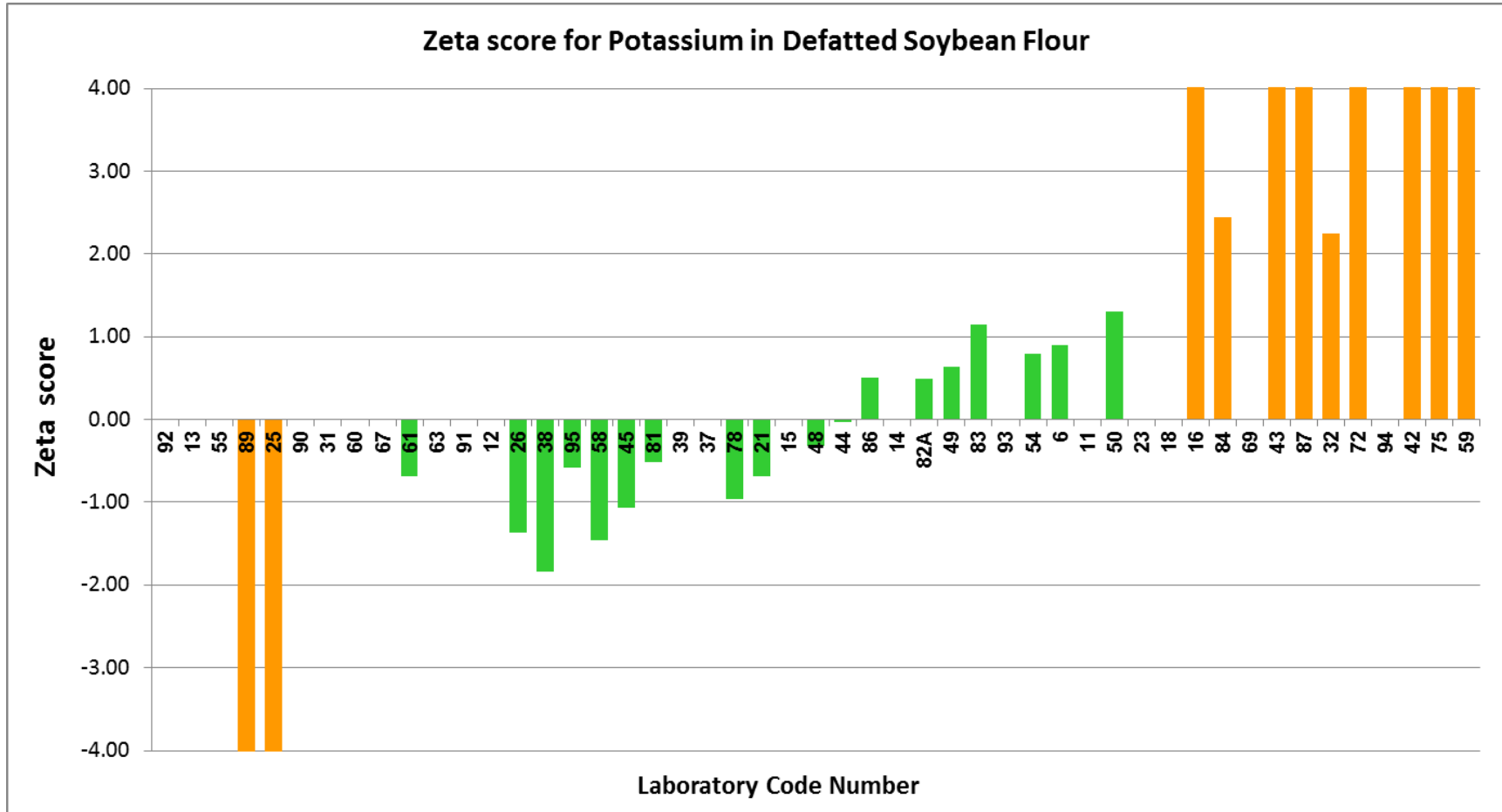


Figure 36. Plot of Zeta score for potassium in defatted soybean flour, following the ordered z scores in the above Figure 35

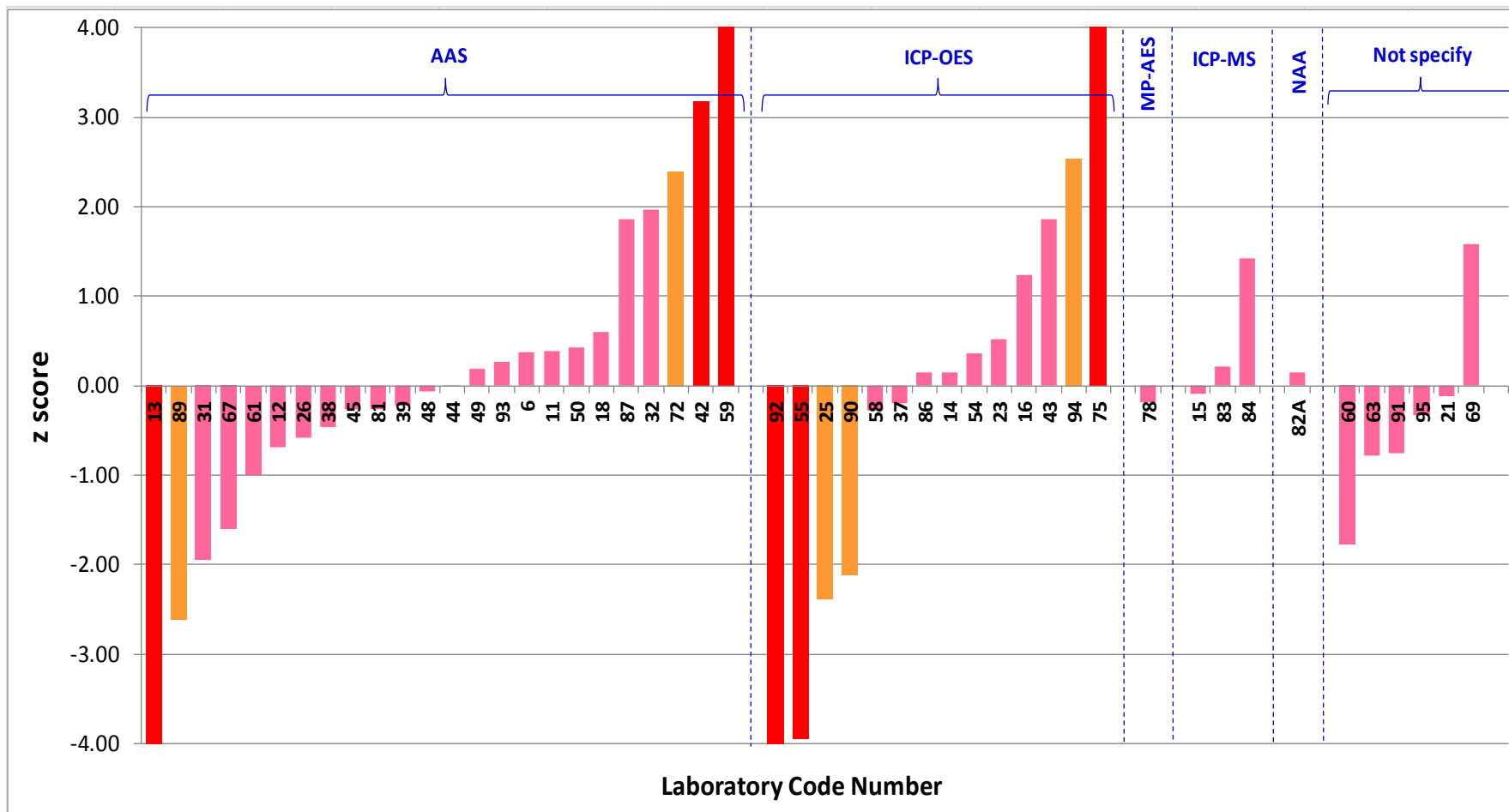


Figure 37. Plot of ordered z score for potassium in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 14. Evaluation of laboratory performance **iron** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Iron (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on median + NIQR | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|--------------|------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-------------------|---------------------|---|-------------------------------------|-------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 75.1 ± 6.4 mg/kg (CV 8.5%) with $u_{xpt} = 0.9$ mg/kg; ² Assigned value obtained from median + normalised IQR = 75.50 ± 8.78 mg/kg (CV 11.6%, n= 51) with $u_{xpt} = 1.54$ mg/kg | | | | | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | | | |
| 6 | 84.04 | - | 1.39 | - | 0.97 | - | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | - | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 85.78 | - | 1.66 | - | 1.17 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | Fe 248.3 | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 74.60 | 7.00 | -0.08 | -0.12 | -0.10 | -0.24 | 0.5 | Closed vessel | HNO ₃ | Flame AAS | - | N | AOAC (2016), 985.35 |
| 13 | 53.20 | - | -3.41 | - | -2.54 | - | 0.5 | Microwave | HNO ₃ 10 mL + HCl 2 mL | Analytikal Jena ContrAA 800 D | - | N | Internal Method |
| 14 | 68.28 | - | -1.06 | - | -0.82 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Fe 259.94 | Y | AOAC 975.03, 984.27 |
| 15 | 75.50 | - | 0.06 | - | 0.00 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | Fe 56 | N | Based on USFDA 4.7 version 1.1 |
| 16 | 66.70 | 2.05 | -1.31 | -3.16 | -1.00 | -4.76 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | Fe 238.204 | N | In-house Method |
| 18 | 118.00 | - | 6.69 | - | 4.84 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 21 | 73.50 | 0.19 | -0.25 | -0.65 | -0.23 | -1.30 | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 22 | 91.70 | - | 2.59 | - | 1.85 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 |
| 23 | 68.30 | - | -1.06 | - | -0.82 | - | 1.00 | Dry Ashing | - | ICP-OES | 238 | - | AOAC 985.01 |
| 25 | 65.80 | 0.07 | -1.45 | -3.80 | -1.10 | -6.30 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | Fe 238.204 | - | USEPA Method 3050B |
| 26 | 82.20 | 5.85 | 1.11 | 1.86 | 0.76 | 2.03 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | Fe 248.3 | N | AOAC No. 975.03 |

| Lab Number | Iron (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on median ± NIQR | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|--------------|------------|---------------|------------|------------------------|------------|-------------------|---------------------|--|------------------------------------|-------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 75.1 ± 6.4 mg/kg (CV 8.5%) with $u_{xpt} = 0.9$ mg/kg; ² Assigned value obtained from median + normalised IQR = 75.50 ± 8.78 mg/kg (CV 11.6%, n= 51) with $u_{xpt} = 1.54$ mg/kg | | | | | | | | | | | | | |
| 31 | 56.06 | - | -2.97 | - | -2.21 | - | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 36 | 71.00 | - | -0.64 | - | -0.51 | - | 15 (Fe) | Dry Ashing | NA | UV-Vis (Agilent 8453) | 510 | N | AOAC 944.02 18th Ed |
| 37 | 77.15 | - | 0.32 | - | 0.19 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | Fe 238.204 | N | AOAC (2016) 984.27 |
| 38 | 56.20 | 4.64 | -2.95 | -5.60 | -2.20 | -6.93 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | Fe 248.30 | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 39 | 74.00 | - | -0.17 | - | -0.17 | - | 0.5 | Microwave | - | AAS | Fe 248.3 | Y | AOAC 985.35 |
| 42 | 75.60 | 5.45 | 0.08 | 0.14 | 0.01 | 0.03 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | Fe 248.3 | N | AOAC 985.35.2005 |
| 43 | 72.65 | 9.74 | -0.38 | -0.45 | -0.32 | -0.56 | 0.5 | Microwave | HNO ₃ | ICP-OES | - | N | AOAC |
| 44 | 82.80 | 14.20 | 1.20 | 1.03 | 0.83 | 1.00 | 1.0000 | Dry Ashing | - | AAS, Thermoscientific | Fe 248.3 | N | AOAC 19th Ed |
| 45 | 89.64 | 3.38 | 2.27 | 4.89 | 1.61 | 6.19 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | Fe 248.3 | N | AOAC 968.08 |
| 48 | 73.47 | 6.00 | -0.25 | -0.42 | -0.23 | -0.60 | 5 | Dry Digestion | | AA800 Perkin Elmer | Fe 248.3 | N | MU-03/21 (AAS) |
| 49 | 102.00 | 5.00 | 4.19 | 7.68 | 3.02 | 9.03 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | Fe 248.3 | N | AOAC 20th Ed 2016 |
| 50 | 55.30 | 1.41 | -3.09 | -7.77 | -2.30 | -11.93 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 248.3 | N | AOAC 985.35 |
| 53 | 83.30 | 4.60 | 1.28 | 2.44 | 0.89 | 2.82 | 0.3 | Microwave | 4 mL HNO ₃ , 1 mL HCl, 1 mL H ₂ O ₂ | ICPMS Thermo | - | - | In house method |

| Lab Number | Iron (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on median \pm NIQR | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|--------------|------------|---------------|------------|----------------------------|------------|-------------------|---------------------------|---|-------------------------------------|-------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 75.1 ± 6.4 mg/kg (CV 8.5%) with $u_{xpt} = 0.9$ mg/kg; ² Assigned value obtained from median \pm normalised IQR = 75.50 ± 8.78 mg/kg (CV 11.6%, n= 51) with $u_{xpt} = 1.54$ mg/kg | | | | | | | | | | | | | |
| 54 | 74.10 | 2.60 | -0.16 | -0.36 | -0.16 | -0.69 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | Fe 259.940 | N | AOAC 984.27 |
| 55 | 73.01 | - | -0.33 | - | -0.28 | - | 1.5 | Wet digestion | - | ICP-OES | Fe 259.940 | Y | AOAC (2012) 984.27 |
| 58 | 79.30 | 2.03 | 0.65 | 1.58 | 0.43 | 2.06 | 3.0 | Dry Ash | HCl | ICP-OES | - | - | Dry Ashing and Quantitation by ICP-OES |
| 59 | 76.91 | 13.81 | 0.28 | 0.25 | 0.16 | 0.20 | 1.5 | Dry Ashing | - | AAS, Shimadzu | Fe 248.3 | Y | Fe: SNI 3751:2009 point A.10 |
| 60 | 100.00 | - | 3.88 | - | 2.79 | - | - | - | - | - | - | - | SNI 01-2896-1998 (Fe) |
| 61 | 74.00 | 8.73 | -0.17 | -0.22 | -0.17 | -0.32 | 1 | Acid block digestion | HNO ₃ (HNO ₃ /HCL O ₄ for P) | Varian AA240 FS Fast Sequential AAS | Fe 248.3, | N | A6407-26 AAS |
| 63 | 96.60 | - | 3.35 | - | 2.40 | - | - | - | - | - | - | - | - |
| 64 | 75.13 | 0.24 | 0.00 | 0.01 | -0.04 | -0.24 | 0.5070 | Dry Ashing | 1 N HNO ₃ | Shimadzu AA6300 | Fe 248.3 | N | Modified AOAC 985.35 |
| 67 | 91.80 | - | 2.60 | - | 1.86 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | Fe 248.33 | N | AOAC 968.08 |
| 69 | 124.00 | - | 7.62 | - | 5.52 | - | - | - | - | - | - | - | - |
| 72 | 80.00 | 6.80 | 0.76 | 1.17 | 0.51 | 1.21 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | Fe 589.0 | N | AOAC 985.35 |
| 73A | 75.98 | 15.49 | 0.14 | 0.11 | 0.06 | 0.06 | 1 | Dry ashing | Hot plate | AAS (280FS AA, Agilent Technology) | Fe 248.3 | N | FTC-46.01 (refers to AOAC 968.08, 965.09) |
| 75 | 86.92 | 7.33 | 1.84 | 2.68 | 1.30 | 2.87 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | Fe 238.204 | N | In House Method ICP-OES |
| 81 | 96.20 | 4.10 | 3.29 | 6.61 | 2.36 | 8.07 | Fe 0.5034 | Dry Ashing (Ca, Fe) | 1 N HNO ₃ (Ca, Fe) | Shimadzu AAS AA 6300 | Fe 248.3 | N | AOAC 985.35 Mod (Ca, Fe) |

| Lab Number | Iron (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on median \pm NIQR | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|--------------|------------|---------------|------------|----------------------------|------------|-------------------|---|--|---|-------------------------|---------------------------|-----------------------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Gravimetric standard addition ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 75.1 ± 6.4 mg/kg (CV 8.5%) with $u_{xpt} = 0.9$ mg/kg; ² Assigned value obtained from median \pm normalised IQR = 75.50 ± 8.78 mg/kg (CV 11.6%, n= 51) with $u_{xpt} = 1.54$ mg/kg | | | | | | | | | | | | | |
| 82A | 68.90 | 9.08 | -0.97 | -1.20 | -0.75 | -1.38 | 0.250 | none | none | HPGe detector, Canberra | - | - | Neutron Activation Analysis (NAA) |
| 83 | 63.96 | 0.85 | -1.74 | -4.48 | -1.31 | -7.22 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | 74.60 | 7.50 | -0.08 | -0.11 | -0.10 | -0.22 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | - | - | AOAC 999.10:2005 |
| 86 | 67.90 | 4.95 | -1.12 | -2.07 | -0.87 | -2.61 | 1.0000 | Wet Digest | | ICP-OES | Fe 259.9 | Y | AOAC (2012) 984.27 |
| 87 | 76.53 | 0.19 | 0.22 | 0.58 | 0.12 | 0.66 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM-09 |
| 89 | 30.56 | 0.46 | -6.94 | -18.10 | -5.12 | -28.87 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |
| 90 | 74.88 | - | -0.03 | - | -0.07 | - | 1 | Ultrawave | - | ICP-OES | Fe 238.204 | - | - |
| 91 | 77.20 | - | 0.33 | - | 0.19 | - | - | - | - | - | - | - | - |
| 92 | 88.60 | - | 2.10 | - | 1.49 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 94 | 78.10 | - | 0.47 | - | 0.30 | - | 1.5 | Dry ashing (Fe: Wet ashing) | - | ICP-OES / Perkin Elmer | Fe 259.9 | Y | AOAC (2012) 984.27 |
| 95 | 74.50 | 3.00 | -0.09 | -0.21 | -0.11 | -0.47 | - | - | - | - | - | - | - |

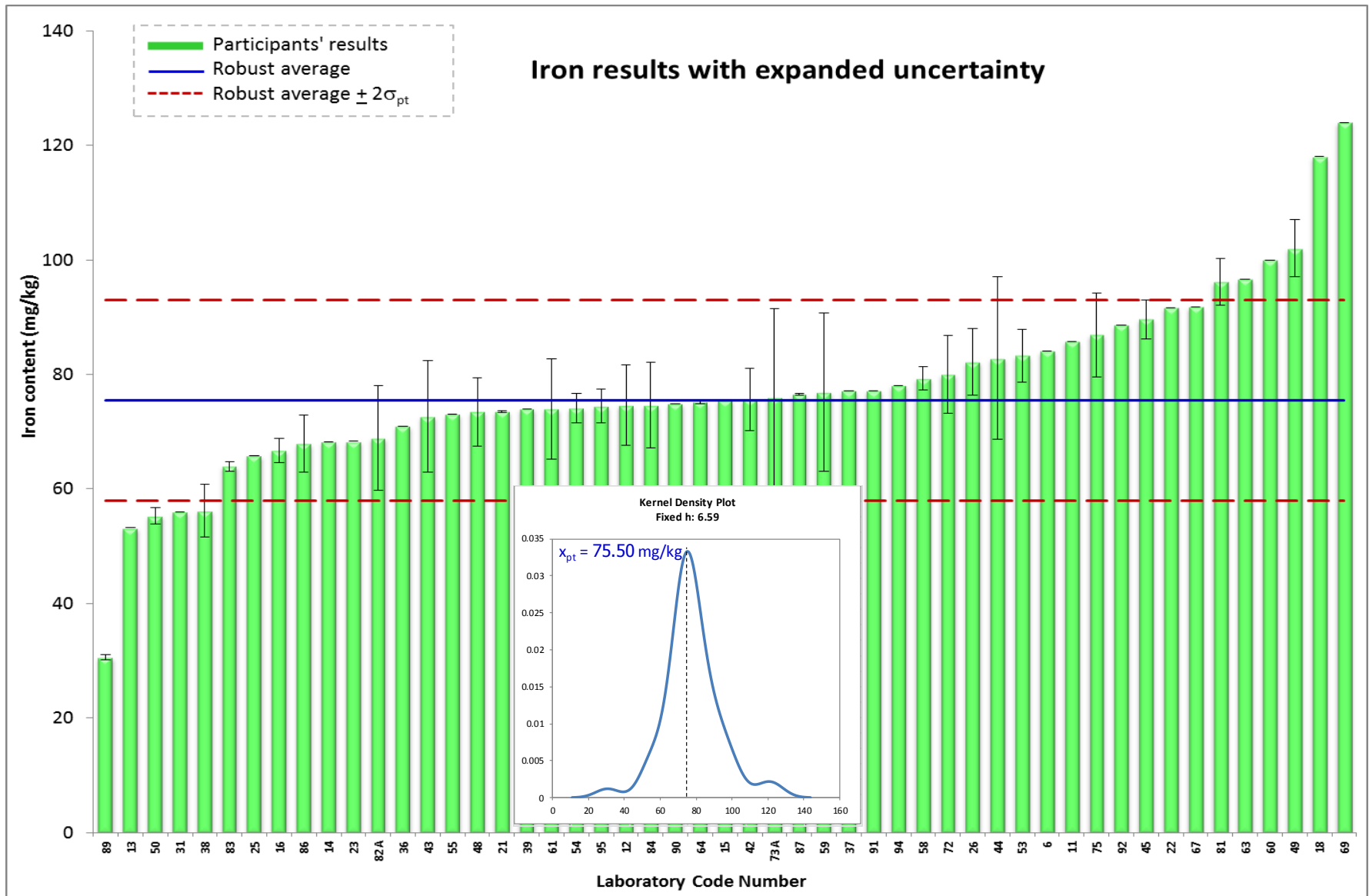


Figure 38. Distribution of iron results (ascending order) in defatted soybean flour with expanded uncertainty

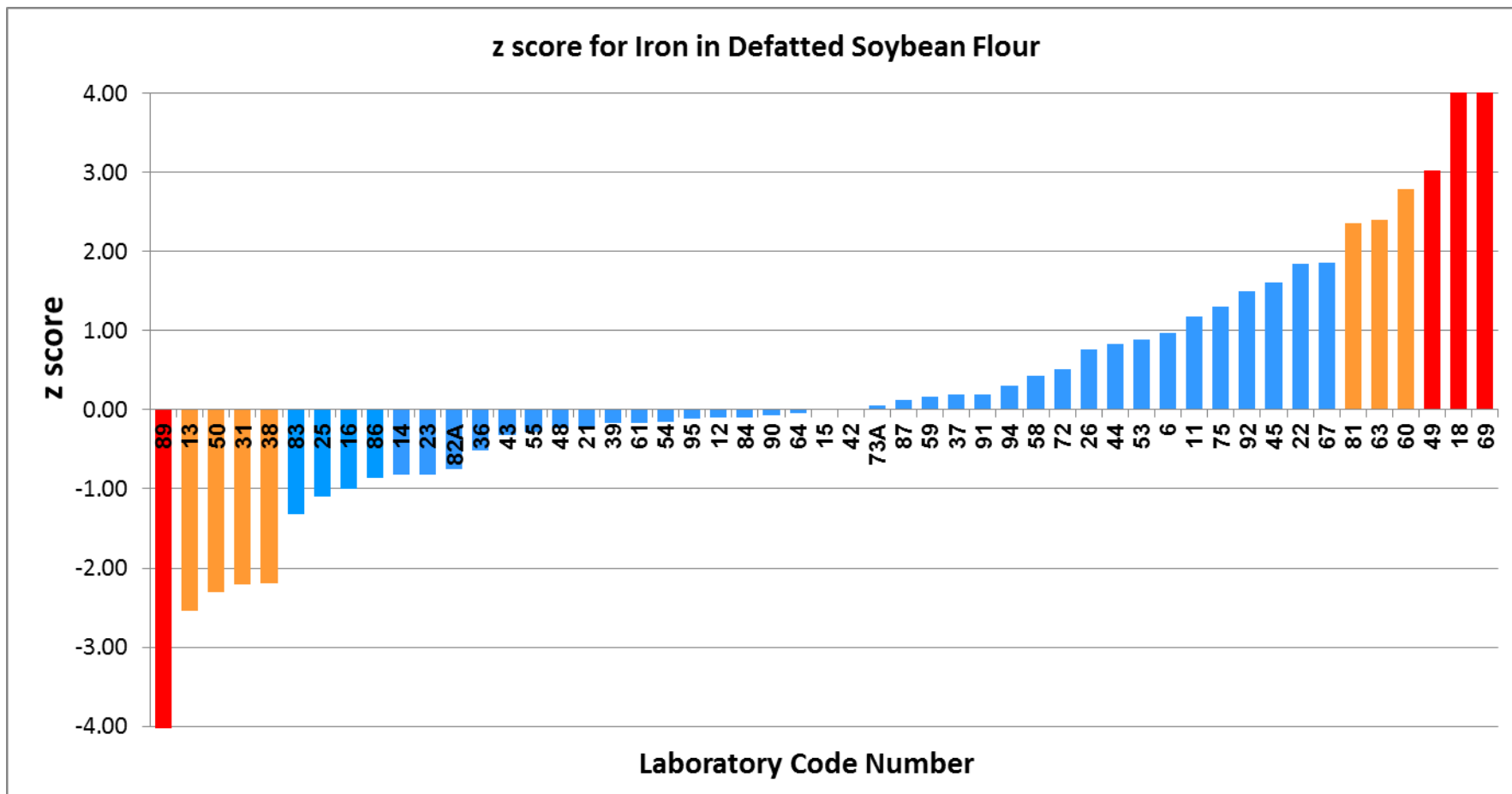


Figure 39. Plot of ordered z scores for iron results in defatted soybean flour

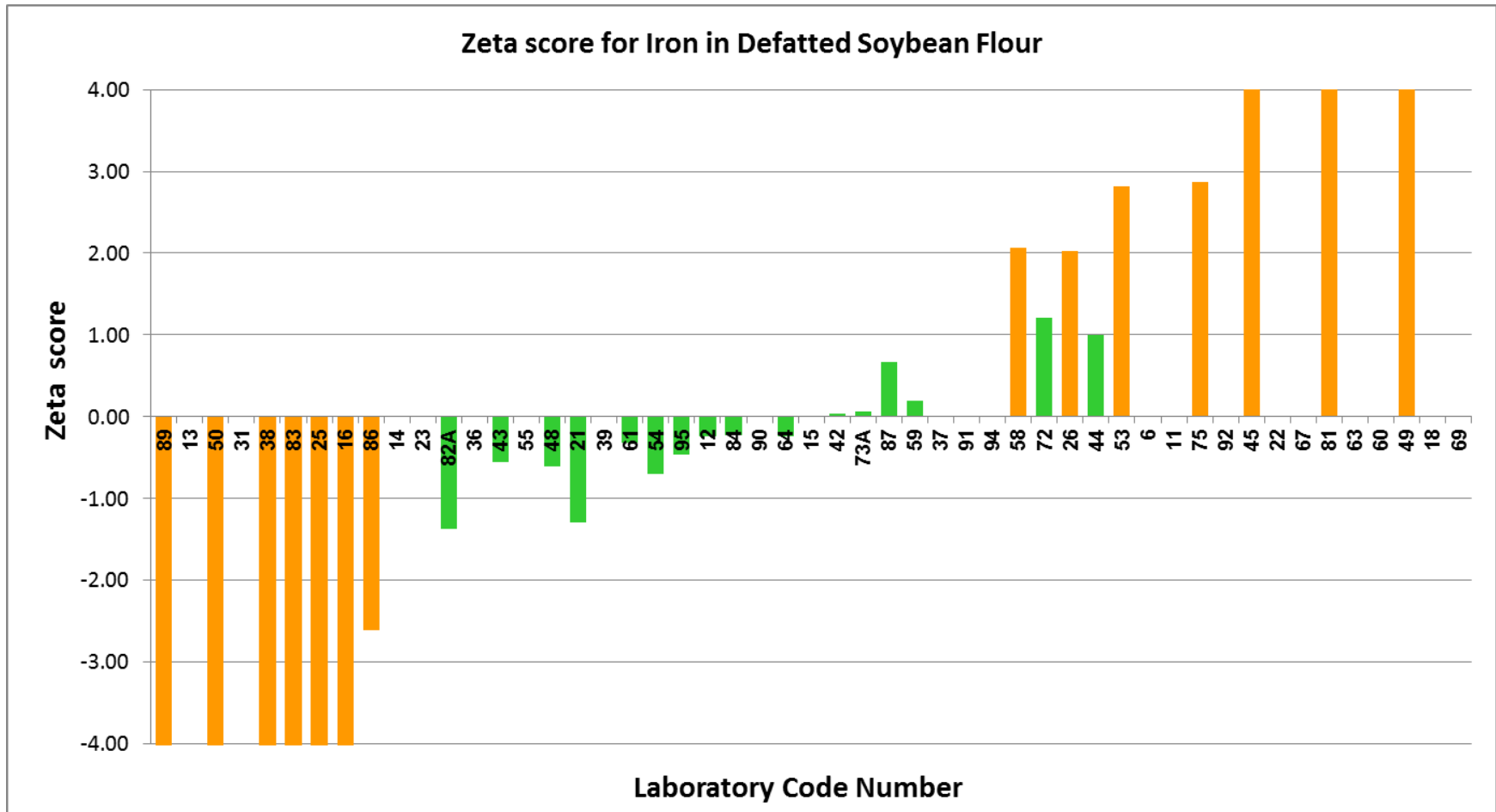


Figure 40. Plot of Zeta score for iron in defatted soybean flour, following the ordered z scores in the above Figure 39

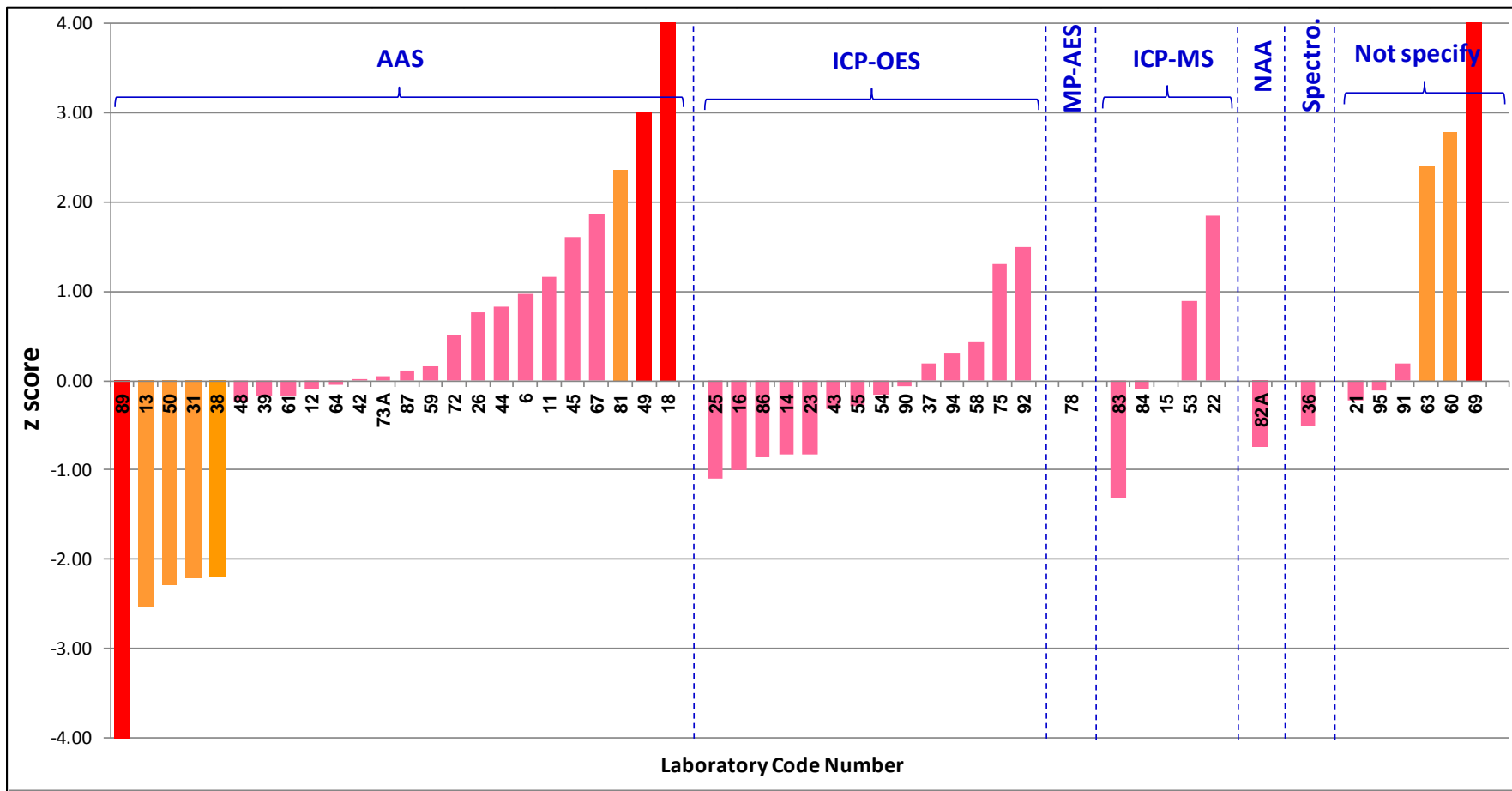


Figure 41. Plot of ordered z score for iron in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 15. Evaluation of laboratory performance **zinc** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Zinc (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm s^*$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference | |
|--|---------------|------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-------------------|---------------------|---|-------------------------------------|-------------------------|---------------------------|---|-------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 43.1 ± 3.9 mg/kg (CV 9.0%) with $u_{xpt} = 0.6$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 42.59 ± 5.18 mg/kg (CV 12.2%, n= 46) with $u_{xpt} = 0.95$ mg/kg | | | | | | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | | | | |
| 6 | 48.61 | - | 1.42 | - | 1.16 | - | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | - | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) | |
| 11 | 477.57 | - | 112.16 | - | 83.97 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | - | Y | AOAC (2016), 975.03, 985.35 | |
| 12 | 32.20 | 3.00 | -2.81 | -7.20 | -2.01 | -5.85 | 0.5 | Closed vessel | HNO ₃ | Flame AAS | - | N | AOAC (2016), 985.35 | |
| 14 | 40.90 | - | -0.57 | - | -0.33 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Zn 213.856 | Y | AOAC 975.03, 984.27 | |
| 15 | 43.30 | - | 0.05 | - | 0.14 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | - | N | Based on USFDA 4.7 version 1.1 | |
| 16 | 54.10 | 5.41 | 2.84 | 4.06 | 2.22 | 4.01 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | - | N | In-house Method | |
| 18 | 37.50 | - | -1.45 | - | -0.98 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 | |
| 21 | 30.50 | - | -3.25 | - | -2.33 | - | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) | |
| 22 | 50.10 | - | 1.81 | - | 1.45 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 | |
| 23 | 39.80 | - | -0.85 | - | -0.54 | - | 1.00 | Dry Ashing | - | ICP-OES | 589, 766, 422, 285, 238 | - | - | AOAC 985.01 |
| 25 | 34.20 | 0.07 | -2.30 | -43.87 | -1.62 | -8.83 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | - | - | USEPA Method 3050B | |
| 26 | 39.50 | 3.43 | -0.93 | -2.08 | -0.60 | -1.58 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | - | N | AOAC No. 975.03 | |
| 31 | 33.15 | 1.86 | -2.57 | -10.46 | -1.82 | -7.10 | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 | |

| Lab Number | Zinc (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm s^*$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|--------------|------------|---------------|--------------|------------------------|--------------|-------------------|---------------------|--|------------------------------------|-------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 43.1 ± 3.9 mg/kg (CV 9.0%) with $u_{xpt} = 0.6$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 42.59 ± 5.18 mg/kg (CV 12.2%, n= 46) with $u_{xpt} = 0.95$ mg/kg | | | | | | | | | | | | | |
| 32 | 47.00 | 3.75 | 1.01 | 2.07 | 0.85 | 2.10 | 1.0068 | Ashing | HCl | Flame AAS, Shimadzu 6300 | - | N | Modified AOAC 969.32 |
| 37 | 4.91 | - | -9.86 | - | -7.27 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | - | N | AOAC (2016) 984.27 |
| 38 | 42.30 | 1.69 | -0.21 | -0.92 | -0.06 | -0.23 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | - | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 39 | 36.20 | - | -1.78 | - | -1.23 | - | 0.5 | Microwave | | AAS | - | Y | AOAC 985.35 |
| 42 | 47.70 | 1.04 | 1.19 | 8.26 | 0.99 | 4.72 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | - | N | AOAC 985.35.2005 |
| 43 | 45.95 | 1.02 | 0.74 | 5.20 | 0.65 | 3.12 | 0.5 | Microwave | HNO ₃ | ICP-OES | - | N | AOAC |
| 45 | 41.56 | 1.42 | -0.40 | -2.09 | -0.20 | -0.87 | 4 | Dry Ashing | HCl+HNO ₃ + DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | - | N | AOAC 968.08 |
| 48 | 45.85 | 1.47 | 0.71 | 3.60 | 0.63 | 2.71 | 5 | Dry Digestion | | AA800 Perkin Elmer | - | N | MU-03/21 (AAS) |
| 49 | 40.60 | 2.00 | -0.65 | -2.45 | -0.38 | -1.44 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | - | N | AOAC 20th Ed 2016 |
| 50 | 44.20 | 2.43 | 0.28 | 0.89 | 0.31 | 1.04 | 2.0000 | Wet | Acid | Flame AAS (Varian) | - | N | AOAC 985.35 |
| 53 | 50.10 | 2.30 | 1.81 | 6.00 | 1.45 | 5.03 | 0.3 | Microwave | 4 mL HNO ₃ , 1 mL HCl, 1 mL H ₂ O ₂ | ICPMS Thermo | - | - | In house method |
| 54 | 38.40 | 1.00 | -1.21 | -8.73 | -0.81 | -3.90 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | - | N | AOAC 984.27 |
| 55 | 45.89 | - | 0.72 | - | 0.64 | - | 1.5 | Wet digestion | | ICP-OES | - | Y | AOAC (2012) 984.27 |

| Lab Number | Zinc (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm s^*$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|--------------|------------|---------------|------------|------------------------|------------|-------------------|---------------------------|---|-------------------------------------|-------------------------|---------------------------|--|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 43.1 ± 3.9 mg/kg (CV 9.0%) with $u_{xpt} = 0.6$ mg/kg; ² Assigned value obtained from robust average (x^*) \pm robust SD (s^*) = 42.59 ± 5.18 mg/kg (CV 12.2%, n= 46) with $u_{xpt} = 0.95$ mg/kg | | | | | | | | | | | | | |
| 58 | 47.10 | 0.16 | 1.03 | 18.57 | 0.87 | 4.73 | 3.0 | Dry Ash | HCl | ICP-OES | - | - | Dry Ashing and Quantitation by ICP-OES |
| 59 | 35.28 | 3.36 | -2.02 | -4.62 | -1.41 | -3.79 | 1.5 | Dry Ashing | | AAS, Shimadzu | - | Y | AOAC 18th Ed 985.35 (Fe: SNI 3751:2009 point A.10) |
| 60 | 2900 | - | 737.51 | - | 551.62 | - | - | - | - | - | - | - | AOAC (2012) |
| 61 | 40.70 | 11.20 | -0.62 | -0.43 | -0.36 | -0.33 | 1 | Acid block digestion | HNO ₃ (HNO ₃ /HCL O ₄ for P) | Varian AA240 FS Fast Sequential AAS | - | N | A6407-26 AAS |
| 63 | 39.50 | - | -0.93 | - | -0.60 | - | - | - | - | - | - | - | - |
| 64 | 45.97 | 0.19 | 0.74 | 12.97 | 0.65 | 3.54 | 0.5070 | Dry Ashing | 1 N HNO ₃ | Shimadzu AA6300 | - | N | Modified AOAC 985.35 |
| 67 | 48.40 | - | 1.37 | - | 1.12 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | - | N | AOAC 968.08 |
| 69 | 44.10 | - | 0.26 | - | 0.29 | - | - | - | - | - | - | - | - |
| 72 | 45.20 | 4.10 | 0.54 | 1.02 | 0.50 | 1.16 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | - | N | AOAC 985.35 |
| 73A | 45.93 | 7.99 | 0.73 | 0.71 | 0.64 | 0.81 | 1 | Dry ashing | Hot plate | AAS (280FS AA, Agilent Technology) | - | N | FTC-46.01 (refers to AOAC 968.08, 965.09) |
| 75 | 50.76 | 3.61 | 1.98 | 4.22 | 1.58 | 4.01 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | - | N | In House Method ICP-OES |
| 78 | 36.20 | 0.61 | -1.78 | -18.92 | -1.23 | -6.40 | 0.5 | Mircowave Digestion | Acid Digestion | Berghof Speedwave 4 | - | - | MP-AES |
| 80 | 40.70 | - | -0.62 | - | -0.36 | - | - | - | - | - | - | - | - |

| Lab Number | Zinc (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm s^*$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wavelength (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|--------------|------------|---------------|--------------|------------------------|--------------|-------------------|---|--|---|-------------------------|---------------------------|-----------------------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 43.1 ± 3.9 mg/kg (CV 9.0%) with $u_{xpt} = 0.6$ mg/kg; ² Assigned value obtained from robust average ($x^*) \pm$ robust SD ($s^*) = 42.59 \pm 5.18$ mg/kg (CV 12.2%, $n = 46$) with $u_{xpt} = 0.95$ mg/kg | | | | | | | | | | | | | |
| 81 | 43.40 | 1.90 | 0.08 | 0.31 | 0.16 | 0.60 | 0.5034 | Dry Ashing (Ca, Fe) | 1 N HNO ₃ (Ca, Fe) | Shimadzu AAS AA 6300 | - | N | AOAC 985.35 Mod (Ca, Fe) |
| 82A | 45.50 | 1.42 | 0.62 | 3.25 | 0.56 | 2.45 | 0.250 | none | none | HPGe detector, Canberra | - | - | Neutron Activation Analysis (NAA) |
| 83 | 41.97 | 1.05 | -0.29 | -2.02 | -0.12 | -0.57 | 0.3 | Microwave Digestion with HNO ₃ | - | Microwave digester Mars Xpress, ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | 43.70 | 4.40 | 0.15 | 0.27 | 0.21 | 0.46 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | - | N | AOAC 999.10:2005 |
| 86 | 38.20 | 2.19 | -1.26 | -4.40 | -0.85 | -3.03 | 1.0000 | Wet Digest | | ICP-OES | - | Y | AOAC (2012) 984.27 |
| 87 | 44.25 | 0.12 | 0.30 | 5.48 | 0.32 | 1.74 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CHM -09 |
| 90 | 43.20 | - | 0.03 | - | 0.12 | - | 1 | Ultrawave | - | ICP-OES | - | - | - |
| 91 | 40.30 | - | -0.72 | - | -0.44 | - | - | - | - | - | - | - | - |
| 94 | 41.20 | - | -0.49 | - | -0.27 | - | 1.5 | Dry ashing (Fe: Wet ashing) | - | ICP-OES / Perkin Elmer | - | Y | AOAC (2012) 984.27 |
| 95 | 43.00 | 5.00 | -0.03 | -0.04 | 0.08 | 0.15 | - | - | - | - | - | - | - |

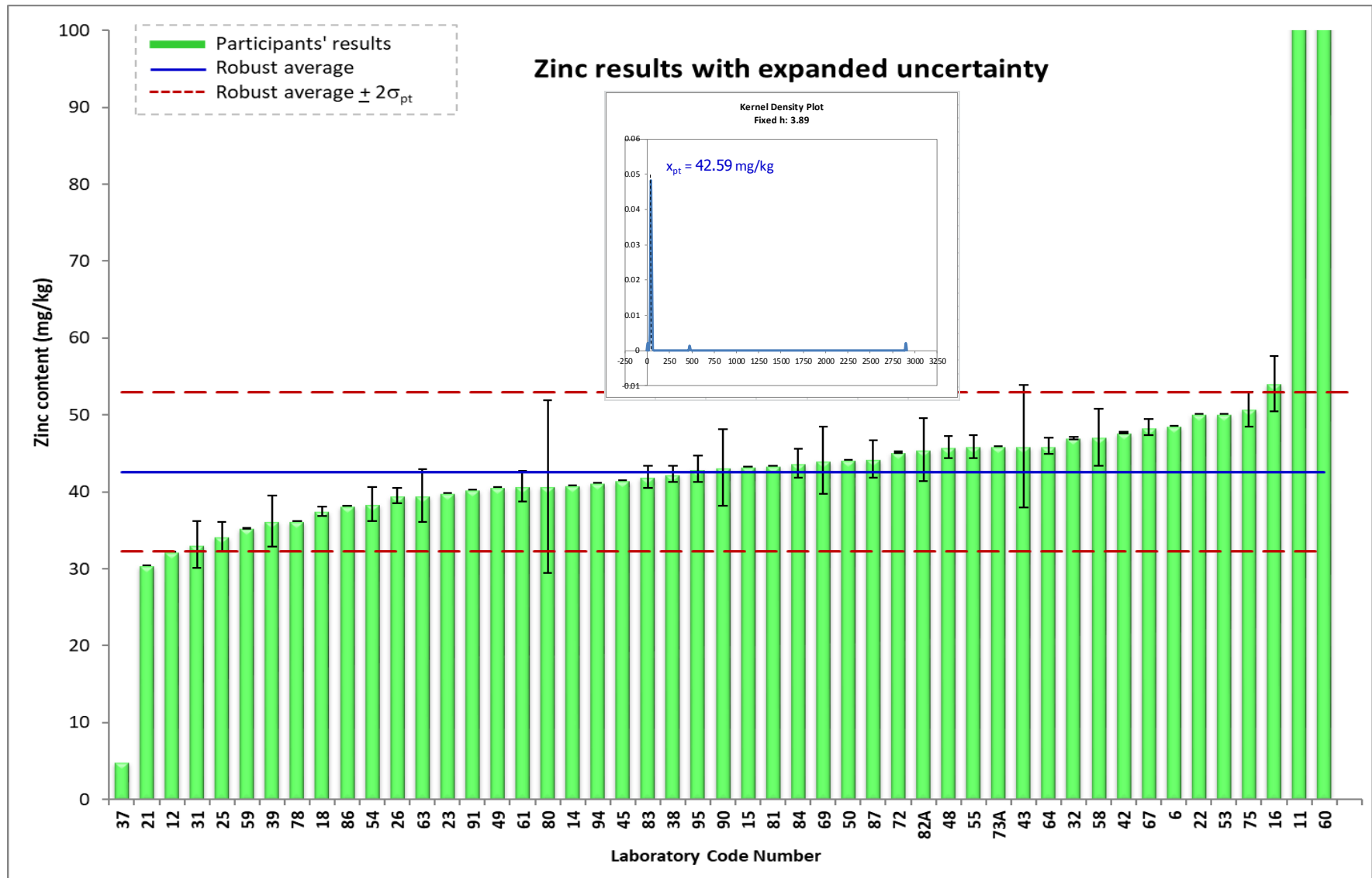


Figure 42. Distribution of zinc results (ascending order) in defatted soybean flour with expanded uncertainty

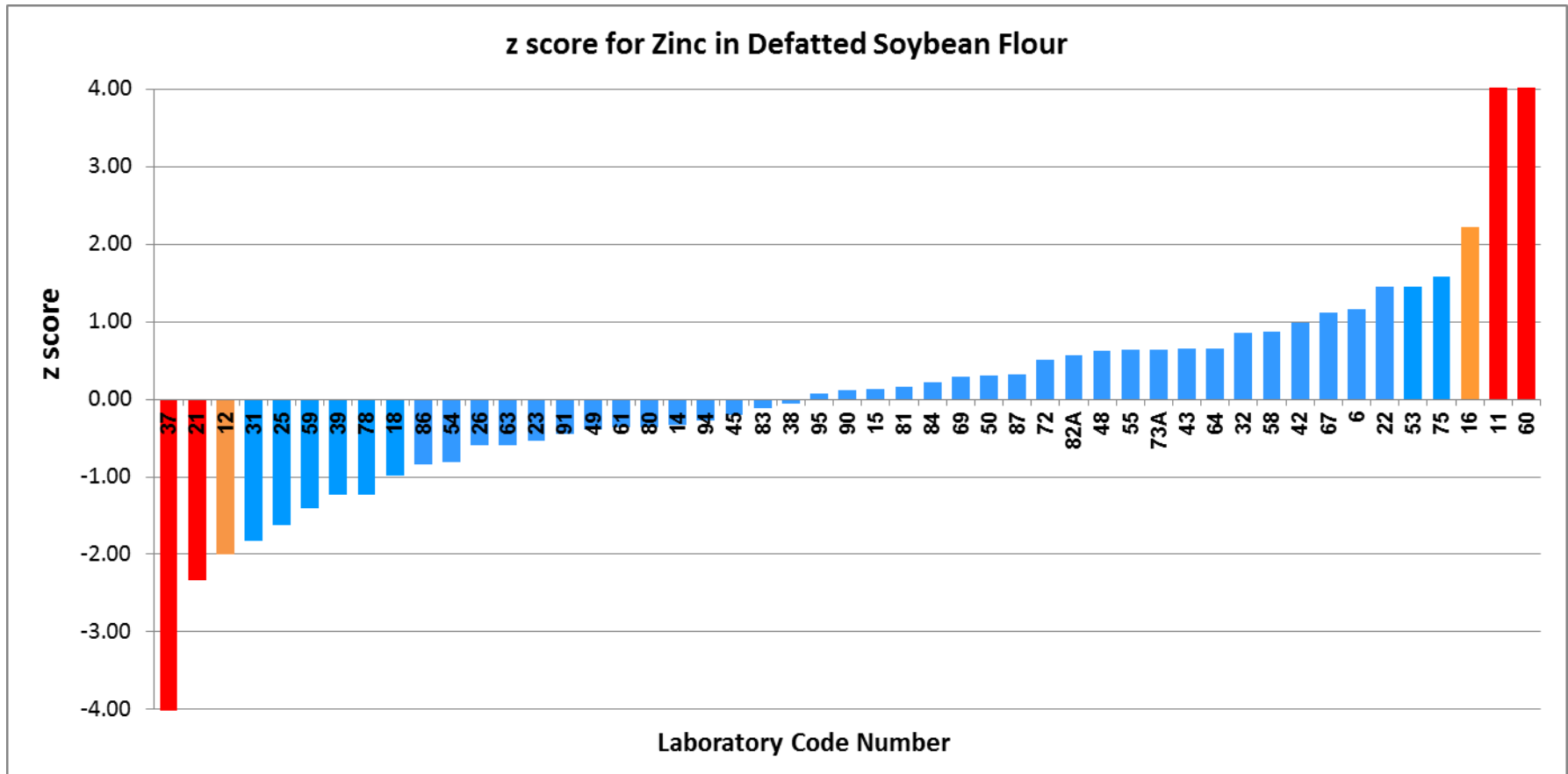


Figure 43. Plot of ordered z scores for zinc results in defatted soybean flour

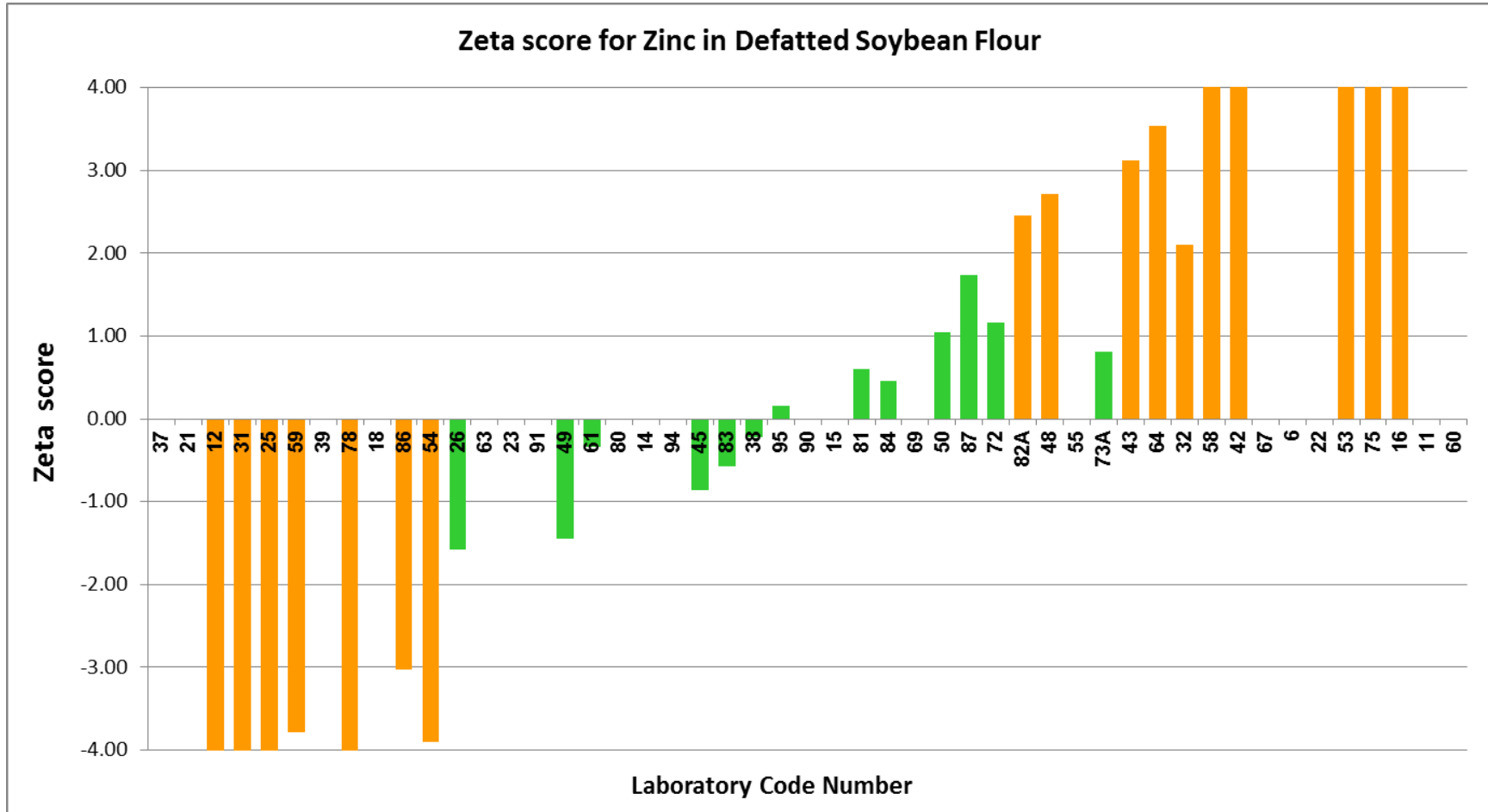


Figure 44. Plot of Zeta score for zinc in defatted soybean flour, following the ordered z scores in the above Figure 43

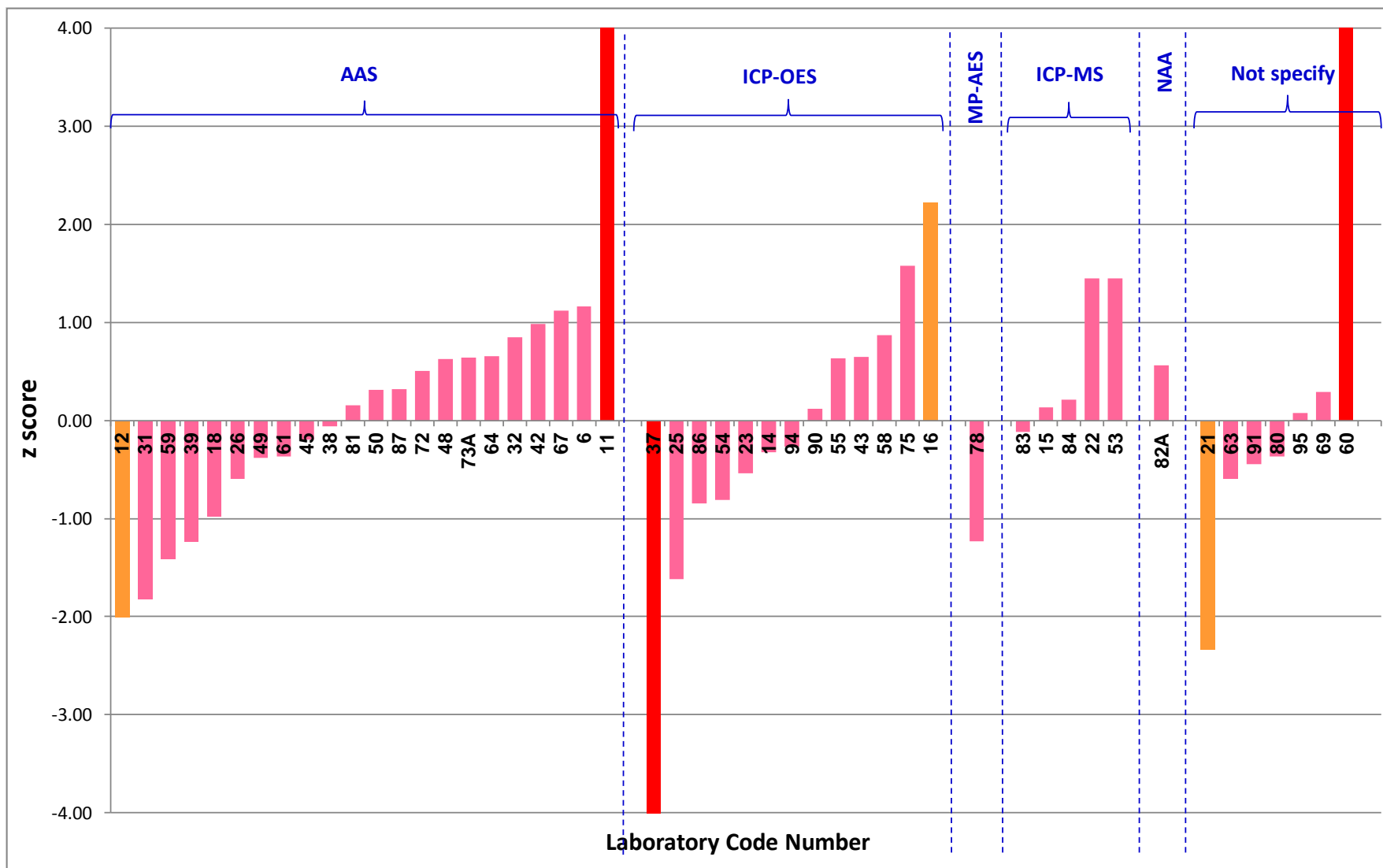


Figure 45. Plot of ordered z score for zinc in defatted soybean flour, categorised in groups according to analytical methods/parameters used

Table 16. Evaluation of laboratory performance **copper** analysis (mg/kg, as received) in defatted soybean flour

| Lab Number | Copper (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm SD_p$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-------------------|---------------------|---|-------------------------------------|--------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 12.5 ± 1.3 mg/kg (CV 10.7%) with $u_{xpt} = 0.2$ mg/kg; ² Assigned value obtained from robust average (x^*) $\pm SD_p$ from Horwitz' s equation = 12.19 ± 1.34 mg/kg (CV 11.0%, n= 46) with $u_{xpt} = 0.25$ mg/kg | | | | | | | | | | | | | |
| Acceptance criteria = | | | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | $ z \text{ score} \leq 2.00$ | $ \zeta \text{ score} \leq 2.00$ | | | | | | | |
| 6 | 13.21 | - | 0.53 | - | 0.76 | - | 2.0000 | Acid | HCl:HNO ₃ :H ₂ O | AAS | - | Y | AOAC (2016, 20th Ed, 928.08, 985.35 (50.1.14) |
| 11 | 13.98 | - | 1.11 | - | 1.34 | - | 2.0000 | Dry Ashing | HCl:H ₂ O | AAS | - | Y | AOAC (2016), 975.03, 985.35 |
| 12 | 12.20 | 0.50 | -0.22 | -0.94 | 0.01 | 0.03 | 0.5 | Closed vessel | HNO ₃ | Flame AAS | - | N | AOAC (2016), 985.35 |
| 14 | 11.01 | - | -1.11 | - | -0.88 | - | 0.5 | Ashing | 50% HNO ₃ , 50% HCl | ICP Horiba Jobin Yvon | Cu 224.70 | Y | AOAC 975.03, 984.27 |
| 15 | 11.60 | - | -0.67 | - | -0.44 | - | 0.5 | Ultrawave Digestion | 5% HNO ₃ + 0.5% HCl | ICP-MS (7900 Agilent) | - | N | Based on USFDA 4.7 version 1.1 |
| 16 | 9.01 | 0.21 | -2.61 | -15.45 | -2.37 | -11.73 | 0.5 | Hot plate | HNO ₃ +H ₂ O ₂ | ICP-OES Optima 7000 DV Perkin Elmer | - | N | In-house Method |
| 18 | 9.49 | - | -2.25 | - | -2.01 | - | 2.0 | Dry Ashing | HNO ₃ | AAS, Varian | Various | N | AOAC 968.08 |
| 21 | 10.60 | - | -1.42 | - | -1.19 | - | 0.1 | Microwave | 180°C | Mar Xpress (CEM) | - | Y | AOAC 2011.14 (2016) |
| 22 | 14.40 | - | 1.42 | - | 1.65 | - | 0.2 to 0.3 | Microwave | HNO ₃ | ICP-MS Perkin Elmer | - | - | AOAC 2015.06 |

| Lab Number | Copper (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm SD_p$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|----------------|------------|---------------|------------|-------------------------|------------|-------------------|---------------------|--|------------------------------------|--------------------------|---------------------------|---|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 12.5 ± 1.3 mg/kg (CV 10.7%) with $u_{xpt} = 0.2$ mg/kg; ² Assigned value obtained from robust average (x^*) ± SDp from Horwitz' s equation = 12.19 ± 1.34 mg/kg (CV 11.0%, n= 46) with $u_{xpt} = 0.25$ mg/kg | | | | | | | | | | | | | |
| 23 | 12.00 | - | -0.37 | - | -0.14 | - | 1.00 | Dry Ashing | - | ICP-OES | 589, 766, 422, 285, 238 | - | AOAC 985.01 |
| 25 | 9.74 | 0.07 | -2.06 | -13.60 | -1.83 | -9.71 | 5.0205 / 5.0206 | Wet Digestion | HNO ₃ -HCl | ICP-OES | - | - | USEPA Method 3050B |
| 26 | 10.30 | 0.23 | -1.64 | -9.54 | -1.41 | -6.87 | 4.0 | Dry ashing | Water & HCl (1+1) | AAS Shimadzu AA-7000 | - | N | AOAC No. 975.03 |
| 31 | 11.26 | 1.51 | -0.93 | -1.60 | -0.70 | -1.18 | 5 | Dry Ashing | - | AAS, Agilent | - | N | AOAC 985.35 |
| 37 | 12.89 | - | 0.29 | - | 0.52 | - | 1 | Wet Digestion | Nitric + perchloric | ICP-OES (Perkin Elmer Optima 8000) | - | N | AOAC (2016) 984.27 |
| 38 | 11.90 | 1.68 | -0.45 | -0.69 | -0.22 | -0.33 | 1.000 | Dry Ashing | 1N HNO ₃ (0.1M HNO ₃ for Fe) | Flame AAS, Shimadzu AA6300 | - | - | AOAC 985.35, 19th Ed 2012 (Fe modified AOAC 999.11) |
| 39 | 15.20 | - | 2.02 | - | 2.25 | - | 0.5 | Microwave | - | AAS | - | Y | AOAC 985.35 |
| 42 | 1.64 | 0.02 | -8.11 | -54.23 | -7.87 | -42.17 | 5 | Dry Ashing | HNO ₃ -HCl | Flame AAS, Agilent 280 FS | - | N | AOAC 985.35.2005 |
| 43 | 12.21 | 0.53 | -0.22 | -0.87 | 0.01 | 0.05 | 0.5 | Microwave | HNO ₃ | ICP-OES | - | N | AOAC |

| Lab Number | Copper (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm SD_p$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|---|----------------|------------|---------------|------------|-------------------------|------------|-------------------|---------------------|--|------------------------|----------------------------|---------------------------|--|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 12.5 ± 1.3 mg/kg (CV 10.7%) with $u_{xpt} = 0.2$ mg/kg; ² Assigned value obtained from robust average (x^*) ± SD _p from Horwitz' s equation = 12.19 ± 1.34 mg/kg (CV 11.0%, n= 46) with $u_{xpt} = 0.25$ mg/kg | | | | | | | | | | | | | |
| 45 | 11.21 | 0.79 | -0.97 | -2.91 | -0.73 | -2.10 | 4 | Dry Ashing | HCl+HNO ₃ +DI (2+2+70 mL) on hotplate | AAS (Flame, Varian) | - | N | AOAC 968.08 |
| 48 | 12.38 | 0.58 | -0.09 | -0.35 | 0.14 | 0.49 | 5 | Dry Digestion | | AA800 Perkin Elmer | - | N | MU-03/21 (AAS) |
| 49 | 9.96 | 0.50 | -1.90 | -7.93 | -1.66 | -6.31 | 1, 3 | Dry Ashing | Conc Nitric acid | AAS / AA-7000 Shimadzu | - | N | AOAC 20th Ed 2016 |
| 50 | 11.30 | 0.28 | -0.90 | -4.90 | -0.66 | -3.10 | 2.0000 | Wet | Acid | Flame AAS (Varian) | 330.3, 404.4, 422.7, 248.3 | N | AOAC 985.35 |
| 53 | 12.70 | 0.40 | 0.15 | 0.71 | 0.38 | 1.59 | 0.3 | Microwave | 4 mL HNO ₃ , 1 mL HCl, 1 mL H ₂ O ₂ | ICPMS Thermo | - | | In house method |
| 54 | 10.50 | 0.40 | -1.49 | -7.07 | -1.26 | -5.28 | 1 | Dry Ashing | HNO ₃ | ICP / Shimadzu | - | N | AOAC 984.27 |
| 55 | 12.60 | - | 0.07 | - | 0.31 | - | 1.5 | Wet digestion | | ICP-OES | - | Y | AOAC (2012) 984.27 |
| 58 | 13.90 | 0.93 | 1.05 | 2.77 | 1.28 | 3.24 | 3.0 | Dry Ash | HCl | ICP-OES | - | | Dry Ashing and Quantitation by ICP-OES |
| 59 | 1.13 | 0.24 | -8.50 | -48.75 | -8.25 | -39.88 | 1.5 | Dry Ashing | | AAS, Shimadzu | - | Y | AOAC 18th Ed 985.35 (Fe: SNI 3751:2009 point A.10) |

| Lab Number | Copper (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm SD_p$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|---------------|------------|-------------------------|------------|-------------------|---|--|-------------------------------------|--------------------------|---------------------------|--------------------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 12.5 ± 1.3 mg/kg (CV 10.7%) with $u_{xpt} = 0.2$ mg/kg; ² Assigned value obtained from robust average (x^*) $\pm SD_p$ from Horwitz' s equation = 12.19 ± 1.34 mg/kg (CV 11.0%, n= 46) with $u_{xpt} = 0.25$ mg/kg | | | | | | | | | | | | | |
| 61 | 11.60 | 3.61 | -0.67 | -0.50 | -0.44 | -0.32 | 1 | Acid block digestion | HNO ₃ | Varian AA240 FS Fast Sequential AAS | - | N | A6407-26 AAS |
| 63 | 10.50 | - | -1.49 | - | -1.26 | - | | | | | | | |
| 67 | 17.50 | - | 3.74 | - | 3.96 | - | 2.0xxx | Dry Ash | Wet chemical | AAS, Perkin Elmer | - | N | AOAC 968.08 |
| 69 | 11.80 | - | -0.52 | - | -0.29 | - | | | | | | | |
| 72 | 12.70 | 1.10 | 0.15 | - | 0.38 | 0.84 | 3 | Ashing | HNO ₃ | AAS / Analytik Jena | - | N | AOAC 985.35 |
| 75 | 14.11 | 1.31 | 1.20 | 2.35 | 1.43 | 2.74 | 1 | Wet digestion (hot block) | HNO ₃ + H ₂ O ₂ | ICP-OES Agilent 5100 | - | N | In House Method ICP-OES |
| 78 | 13.10 | - | 0.45 | - | 0.68 | - | 0.5 | Mircowave Digestion | Acid Digestion | Berghof Speedwave | - | | MP-AES |
| 80 | 15.20 | - | 2.02 | | 2.25 | - | | | | | | | |
| 82A | 13.90 | 6.05 | 1.05 | 0.46 | 1.28 | 0.56 | 0.250 | none | none | HPGe detector, Canberra | - | | Neutron Activation Analysis |
| 82B | 13.50 | 1.30 | 0.75 | 1.47 | 0.98 | 1.88 | 1.00 | Microwave | Nitric Acid | AAS, GBC | - | Y | Flame SSA |
| 83 | 13.00 | 0.05 | 0.37 | 2.48 | 0.60 | 3.22 | 0.3 | Microwave Digestion with HNO ₃ | | ICP MS Nex Ion (Perkin Elmer) | - | Y | Application Note, Perkin Elmer |
| 84 | 12.40 | 1.20 | -0.07 | -0.16 | 0.16 | 0.32 | 0.5 | Microwave Digestion | HNO ₃ / H ₂ O ₂ | ICP-OES, ICP-MS | - | N | AOAC 999.10:2005 |

| Lab Number | Copper (mg/kg) | MU (mg/kg) | Based on NIMT | | Based on $x^* \pm SD_p$ | | Sample weight (g) | Digestion Technique | Digestion Medium | Instrument | Wave-length (nm or mass) | Recovery Correction (Y/N) | Method Reference |
|--|----------------|------------|---------------|------------|-------------------------|------------|-------------------|-----------------------------|-----------------------|------------------------|--------------------------|---------------------------|--------------------|
| | | | z score | Zeta score | z score | Zeta score | | | | | | | |
| ¹ Assigned value obtained from reference values (Isotope Dilution ICP-MS as $x_{pt} \pm SD_p$ from Horwitz' s equation) = 12.5 ± 1.3 mg/kg (CV 10.7%) with $u_{xpt} = 0.2$ mg/kg; ² Assigned value obtained from robust average (x^*) $\pm SD_p$ from Horwitz' s equation = 12.19 ± 1.34 mg/kg (CV 11.0%, n= 46) with $u_{xpt} = 0.25$ mg/kg | | | | | | | | | | | | | |
| 86 | 11.30 | 0.67 | -0.90 | -3.08 | -0.66 | -2.13 | 1.0000 | Wet Digest | | ICP-OES | - | Y | AOAC (2012) 984.27 |
| 87 | 12.12 | 0.18 | -0.29 | -1.75 | -0.05 | -0.27 | 2.5 | Dry Ashing | HNO ₃ | Furnace Thermolyne | ICP-OES | N | MTD/FOD/CH M-09 |
| 89 | 28.99 | 0.44 | 12.32 | 55.80 | 12.54 | 50.70 | 2 | Dry Ashing | 1.5% HNO ₃ | AAS Agilent | Various | N | AOAC 985.35 |
| 90 | 12.67 | - | 0.13 | - | 0.36 | - | 1 | Ultrawave | - | ICP-OES | - | - | - |
| 91 | 11.70 | - | -0.60 | - | -0.37 | - | - | - | - | - | - | - | - |
| 92 | 14.10 | - | 1.20 | - | 1.43 | - | 1 | Ashing | HNO ₃ | ICP-OES | - | - | - |
| 94 | 12.80 | - | 0.22 | - | 0.46 | - | 1.5 | Dry ashing (Fe: Wet ashing) | - | ICP-OES / Perkin Elmer | Cu 324.7 | Y | AOAC (2012) 984.27 |

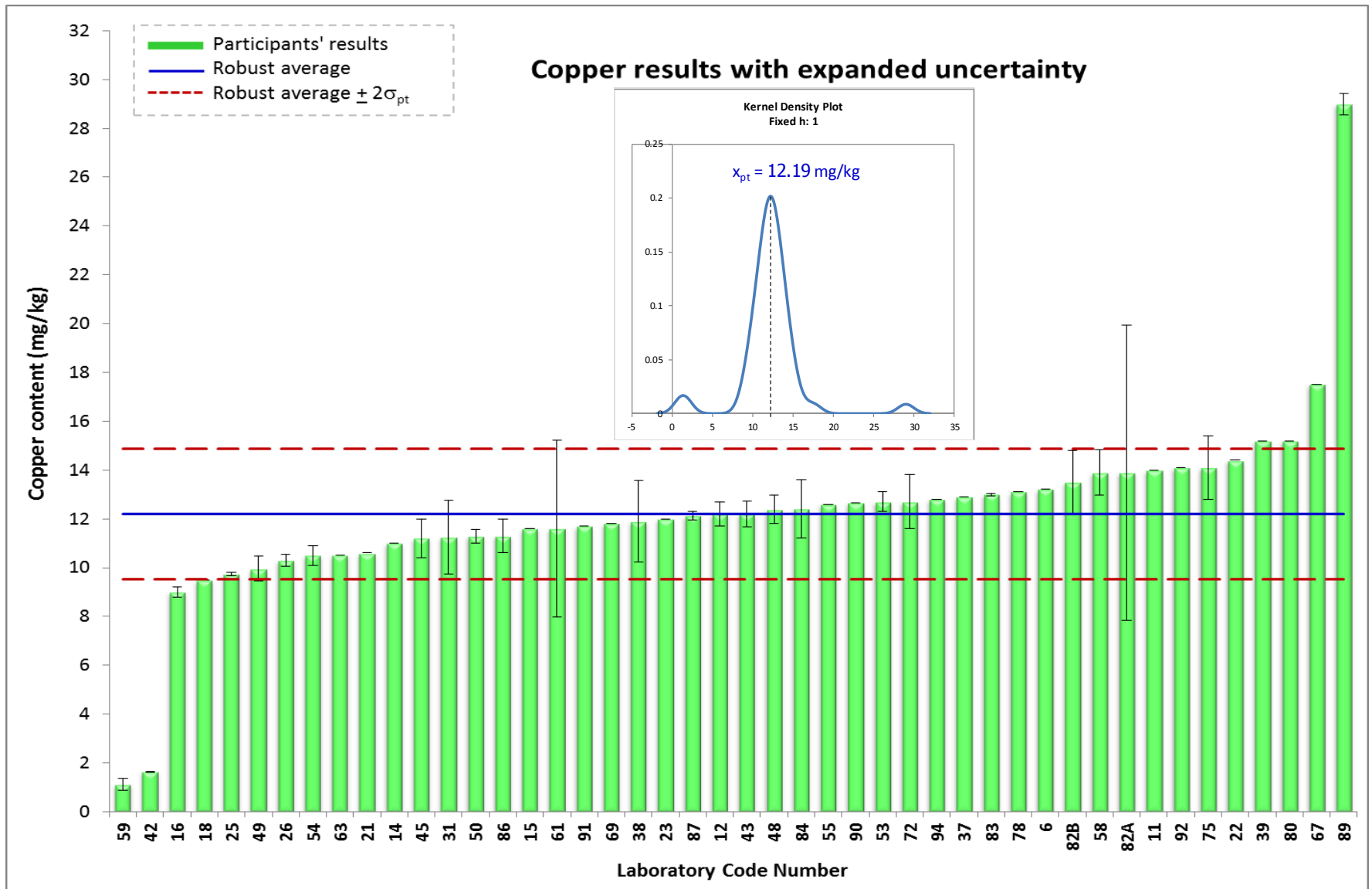


Figure 46. Distribution of copper results (ascending order) in defatted soybean flour with expanded uncertainty

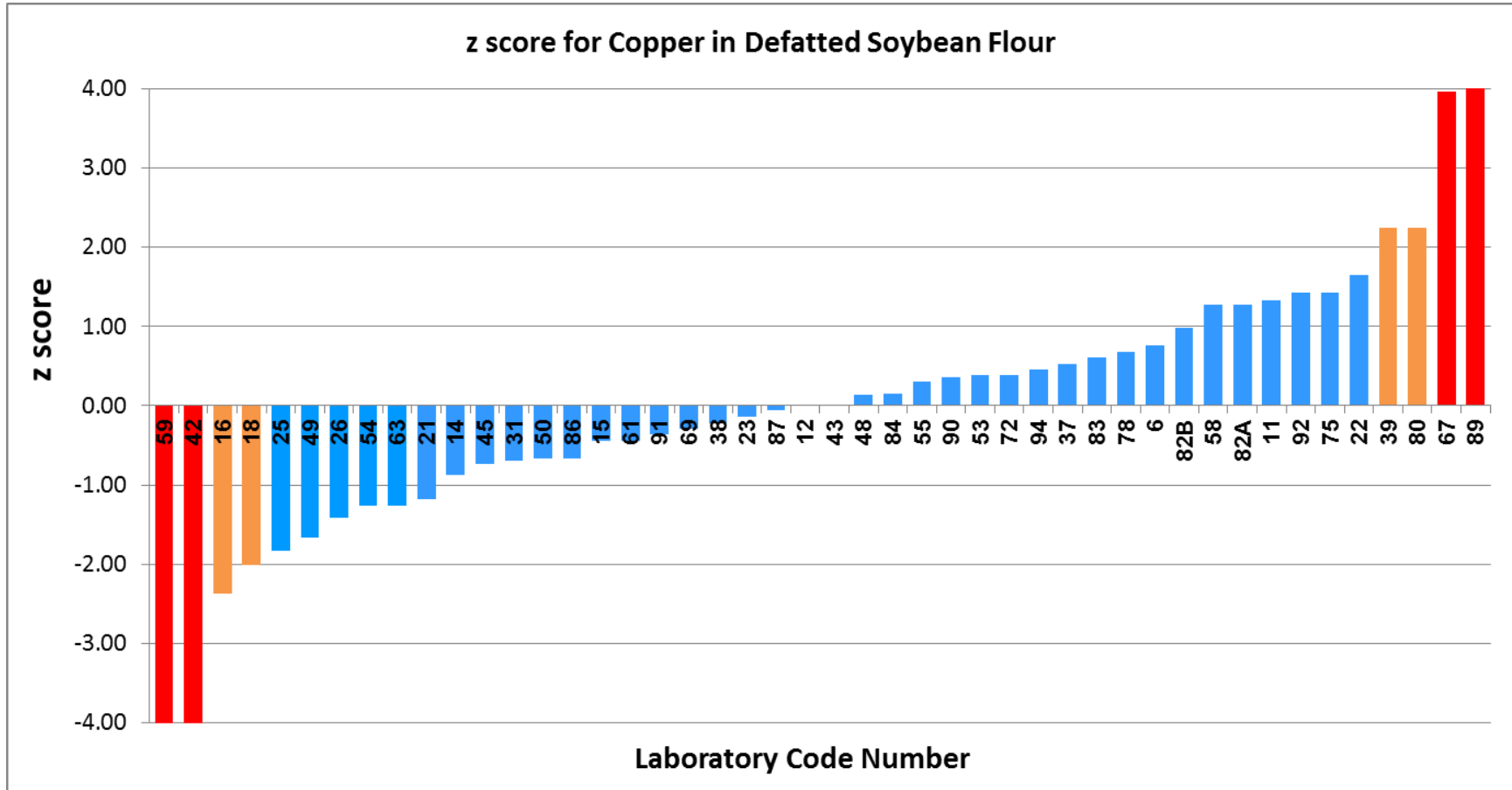


Figure 47. Plot of ordered z scores for copper results in defatted soybean flour

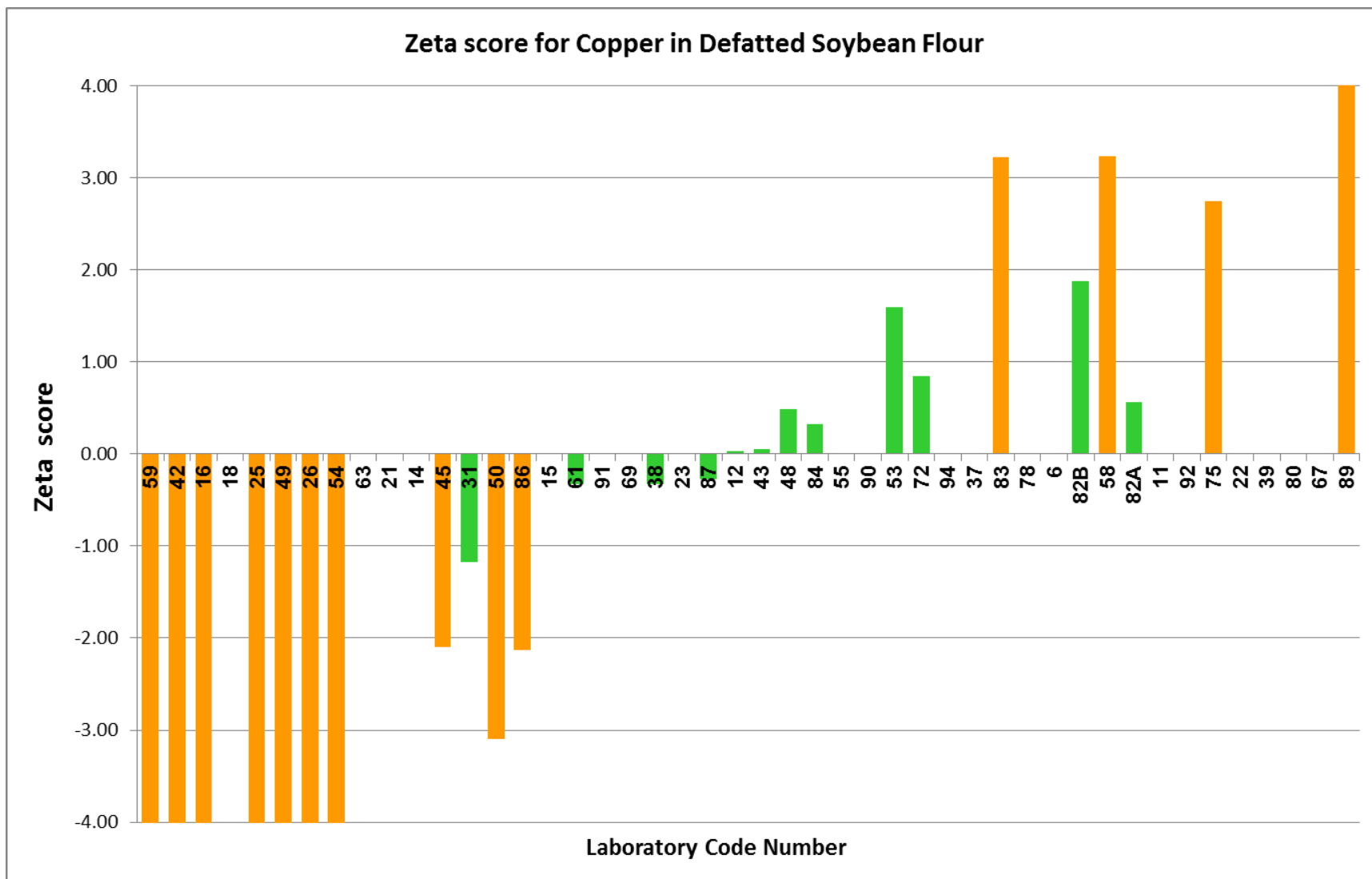


Figure 48. Plot of Zeta score for copper in defatted soybean flour, following the ordered z scores in the above Figure 47

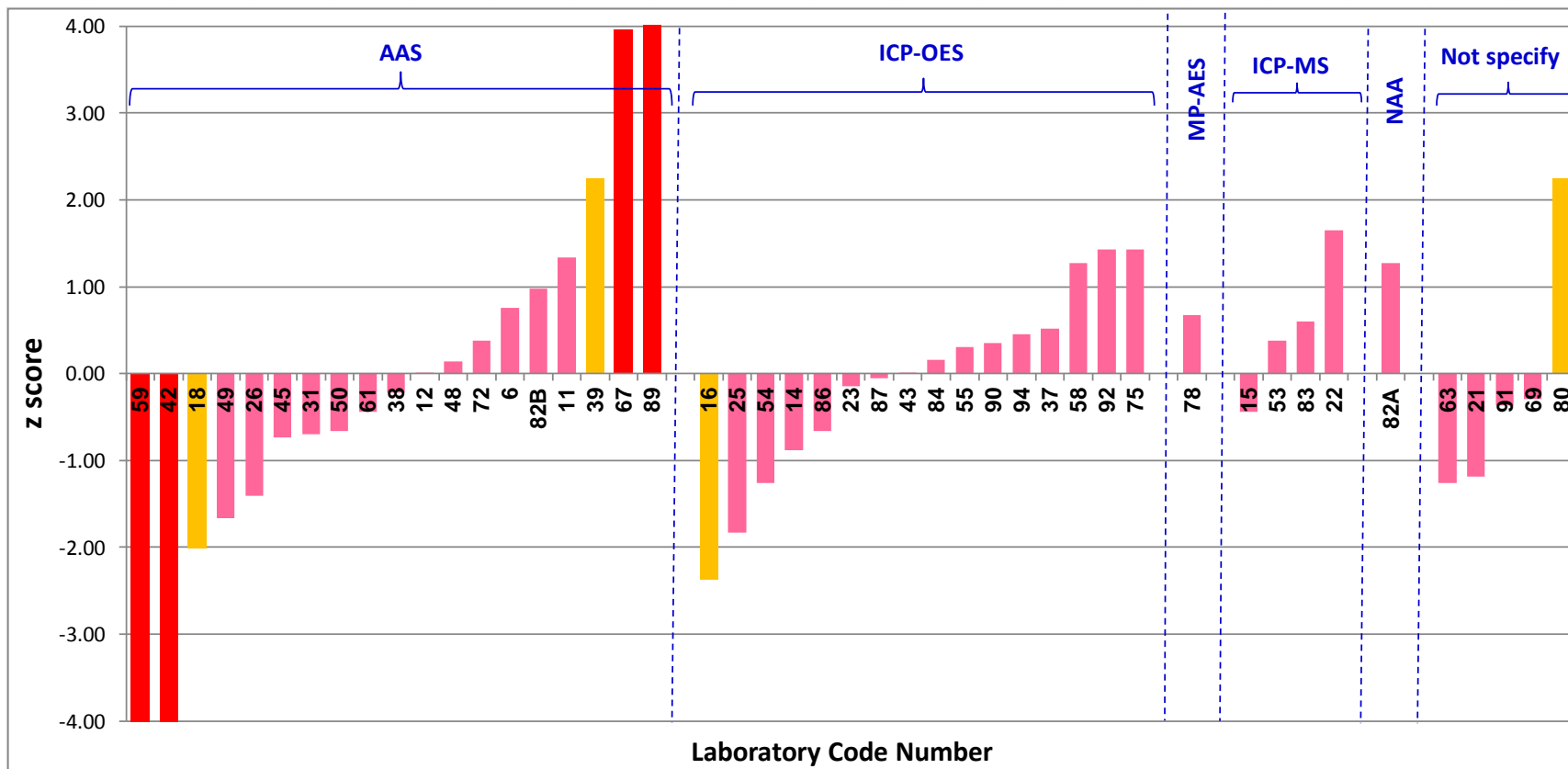


Figure 49. Plot of ordered z score for copper in defatted soybean flour, categorised in groups according to analytical methods/parameters used

4. SUMMARY OF LABORATORY PERFORMANCE ON ANALYSES OF NUTRIENTS IN DEFATTED SOYBEAN FLOUR

Robust z-scores, plotted as bar-charts in **Figure 50-57**, are used as the demonstrators of participating laboratory analytical performance on analyses of nutrients in defatted soybean flour. None of the participating laboratories submitted data of all parameters. Twenty-one out of 84 laboratories (25%, Lab nos. 4, 5, 8, 9, 10, 14, 15, 23, 32, 36, 45, 56, 61, 62, 64, 66A, 74, 84, 85, 97 and 98) showed excellent performance ($|z \text{ score}| \leq 2$) for analyses of all nutrients. Twenty-four out of 84 laboratories (29%, Lab nos. 2, 6, 26, 31, 37, 38, 39, 41, 43, 44, 53, 54, 58, 63, 67, 68, 72, 78, 80, 82A, 86, 87, 91 and 95) performed good performance for $\geq 80\%$ of all parameters. The most problematic nutrient ($|z \text{ score}| > 2$) in this study is sodium analysis (good performance was identified for 28 out of 84 laboratories) followed by calcium analysis (21 out of 84 laboratories). Questionable and unsatisfactory results of ash, total dietary fibre, phosphorus, potassium and iron were identified in 9-13 out of 84 laboratories whereas those of moisture, total nitrogen, magnesium, copper and zinc found in some laboratories (6-8 out of 84 laboratories).

Table 17 shows summary of performance on individual nutrients analyses in defatted soybean flour of all laboratories. Good performance for moisture, total nitrogen, ash, magnesium, zinc and copper are achieved ($|z \text{ score}| \leq 2$, satisfactory results) by $>80\%$ of all participants). Satisfactory performance for analyses of total dietary fibre, calcium, phosphorus, potassium and iron by participating laboratories are shown in 60-80% of all participants. Sodium analysis was classified as problematic nutrients, only about 24% of all participants submitted values which were identified as satisfactory results. Due to defatted soybean flour contained small amount of total fat, the performance on the analysis cannot be evaluated.

5. REFERENCE VALUES IN DEFATTED SOYBEAN FLOUR

After evaluation of analytical performance of participating laboratories, reference values of all assigned nutrients (except total fat) for defatted soybean flour were developed from participating laboratories with good performance ($|z \text{ score}| \leq 2$). The reference values as mean \pm SD are presented in **Table 18**. The defatted soybean flour with reference values of nutrients becomes a reference material from proficiency testing programme. It can be used as a reference test material for future laboratory performance study or a quality control sample for internal quality control system and/or as a reference material for method validation.

Table 17. Summary: evaluation of laboratory performance in defatted soybean flour

| Parameters | Total participants | Evaluation results (number of laboratory, percentage in bracket) | | |
|------------------------------|--------------------|---|--------------|----------------|
| | | Satisfactory | Questionable | Unsatisfactory |
| Moisture (g/100g) | 79 | 72 (91.1%) | 4 (5.1%) | 3 (3.8%) |
| Total nitrogen (g/100g) | 66 | 57 (86.4%) | 5 (7.6%) | 4 (6.1%) |
| Fat (g/100g) | 40 | Not evaluate due to high variation of results (0.0-4.0 g/100g) | | |
| Ash (g/100g) | 73 | 65 (89.0%) | 3 (4.1%) | 5 (6.8%) |
| Total dietary fibre (g/100g) | 30 | 19 (63.3%) | 2 (6.7%) | 9 (30.0%) |
| Calcium (mg/kg) | 57 | 36 (63.2%) | 8 (14.0%) | 13 (22.8%) |
| Magnesium (mg/kg) | 47 | 39 (83.0%) | 3 (6.4%) | 5 (10.6%) |
| Phosphorus (mg/kg) | 42 | 30 (71.4%) | 2 (4.8%) | 10 (23.8%) |
| Sodium (mg/kg) | 42 | 10 (23.8%) | 7 (16.7%) | 25 (59.5%) |
| Potassium (mg/kg) | 49 | 38 (77.6%) | 5 (10.2%) | 6 (12.2%) |
| Iron (mg/kg) | 51 | 40 (78.4%) | 7 (13.7%) | 4 (7.8%) |
| Zinc (mg/kg) | 49 | 43 (87.8%) | 3 (6.1%) | 3 (6.1%) |
| Copper (mg/kg) | 46 | 38 (82.6%) | 4 (8.7%) | 4 (8.7%) |

Table 18. Summary of reference values of nutrients in defatted soybean flour*

| Parameters | Number of laboratories (n) | Reference values | |
|------------------------------|----------------------------|------------------|------|
| | | Mean \pm SD | %CV |
| Moisture (g/100g) | 70 | 7.27 \pm 0.57 | 7.8 |
| Total nitrogen (g/100g) | 56 | 7.88 \pm 0.12 | 1.5 |
| Ash (g/100g) | 66 | 6.32 \pm 0.32 | 5.0 |
| Total dietary fibre (g/100g) | 19 | 16.80 \pm 1.26 | 7.5 |
| Calcium (mg/kg) | 36 | 2039 \pm 184 | 9.0 |
| Magnesium (mg/kg) | 39 | 2652 \pm 246 | 9.3 |
| Phosphorus (mg/kg) | 30 | 7758 \pm 377 | 4.9 |
| Sodium (mg/kg) | 10 | 53.2 \pm 11.7 | 21.9 |
| Potassium (mg/kg) | 38 | 23270 \pm 2252 | 9.7 |
| Iron (mg/kg) | 40 | 76.71 \pm 7.02 | 9.2 |
| Zinc (mg/kg) | 42 | 42.77 \pm 4.42 | 10.3 |
| Copper (mg/kg) | 38 | 12.19 \pm 1.23 | 10.1 |

*Reference values derived from good performance laboratories (|z score \leq 2) in each parameter.

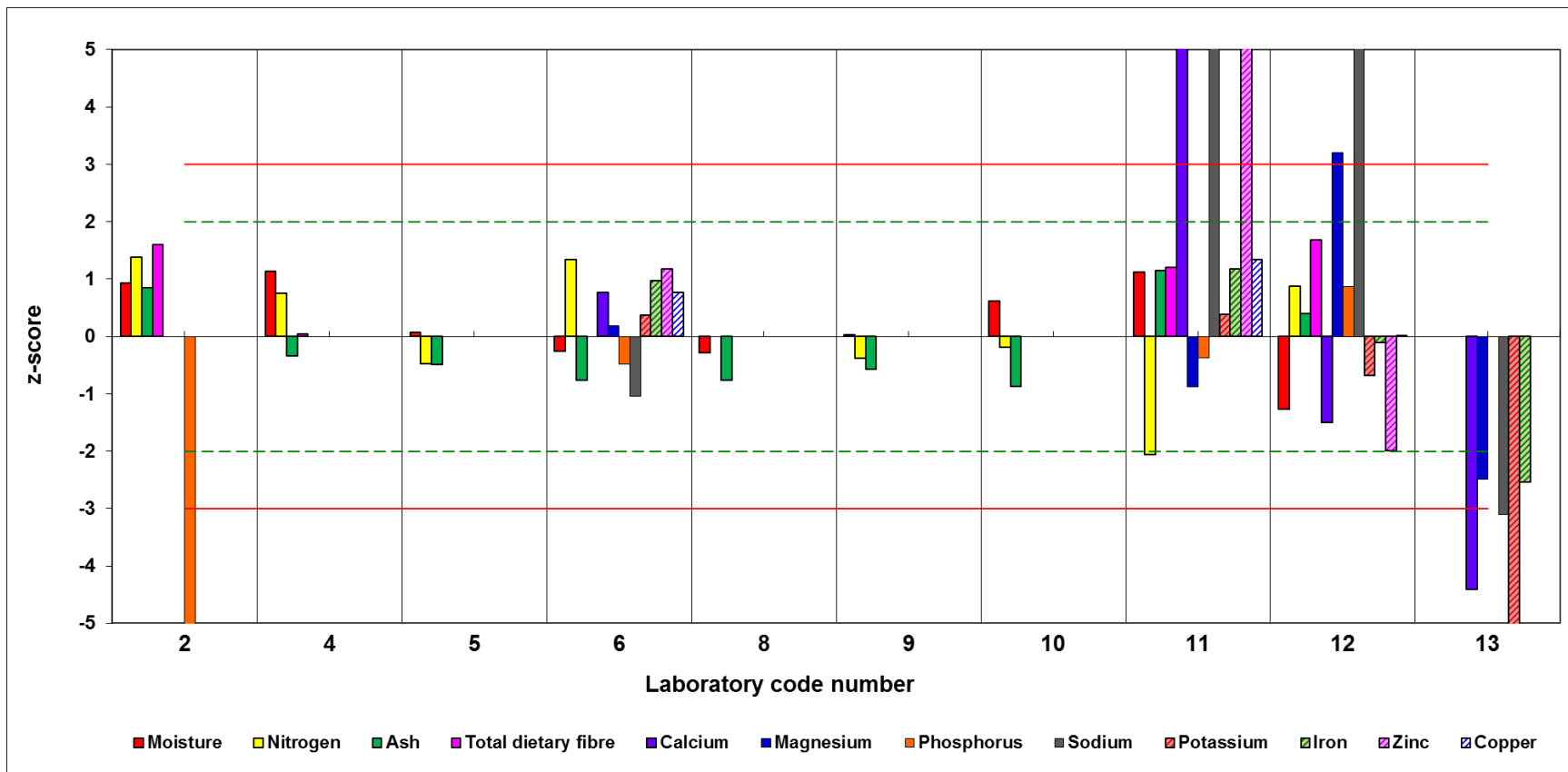


Figure 50. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 2-13.

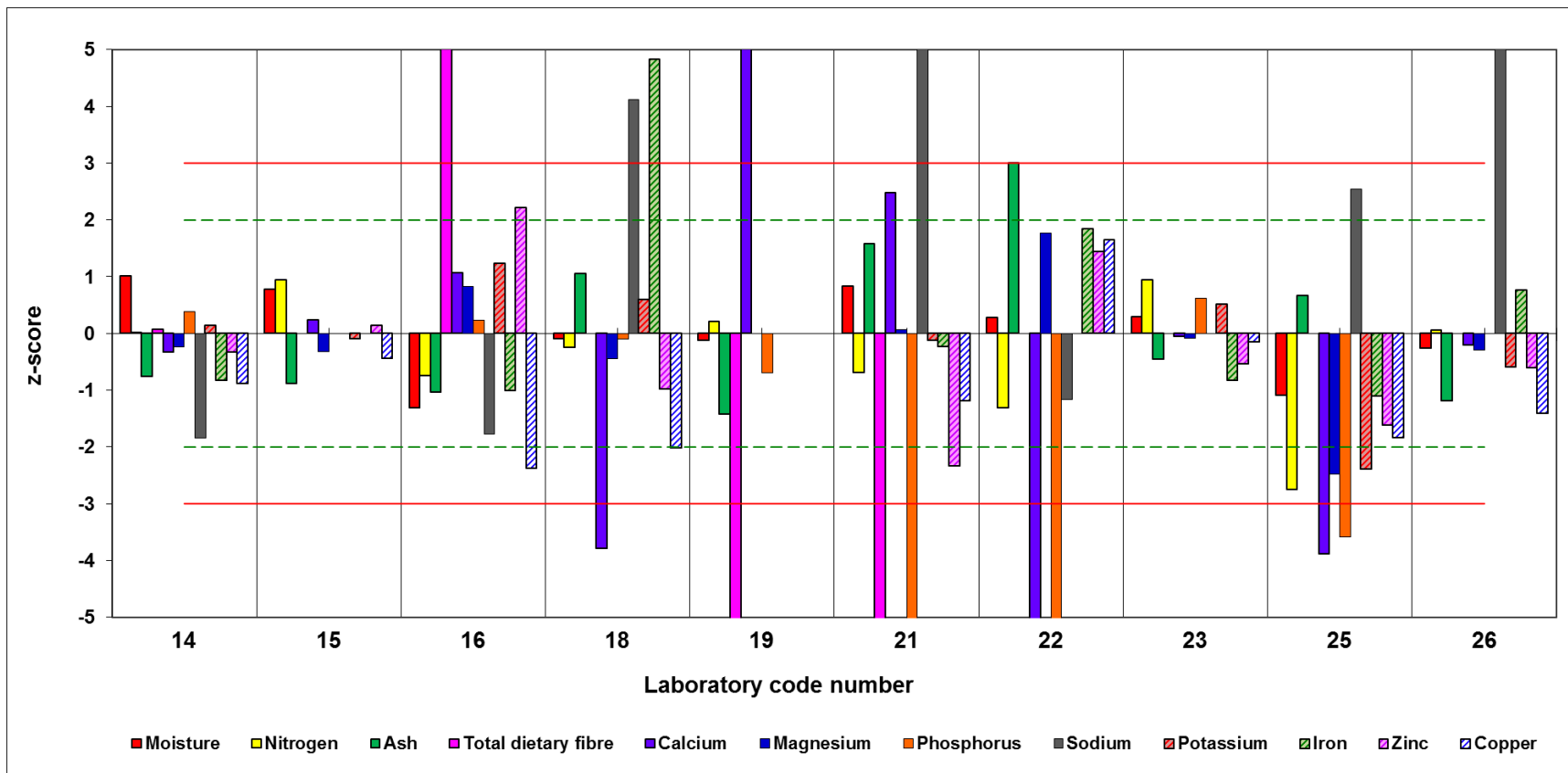


Figure 51. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 14-26.

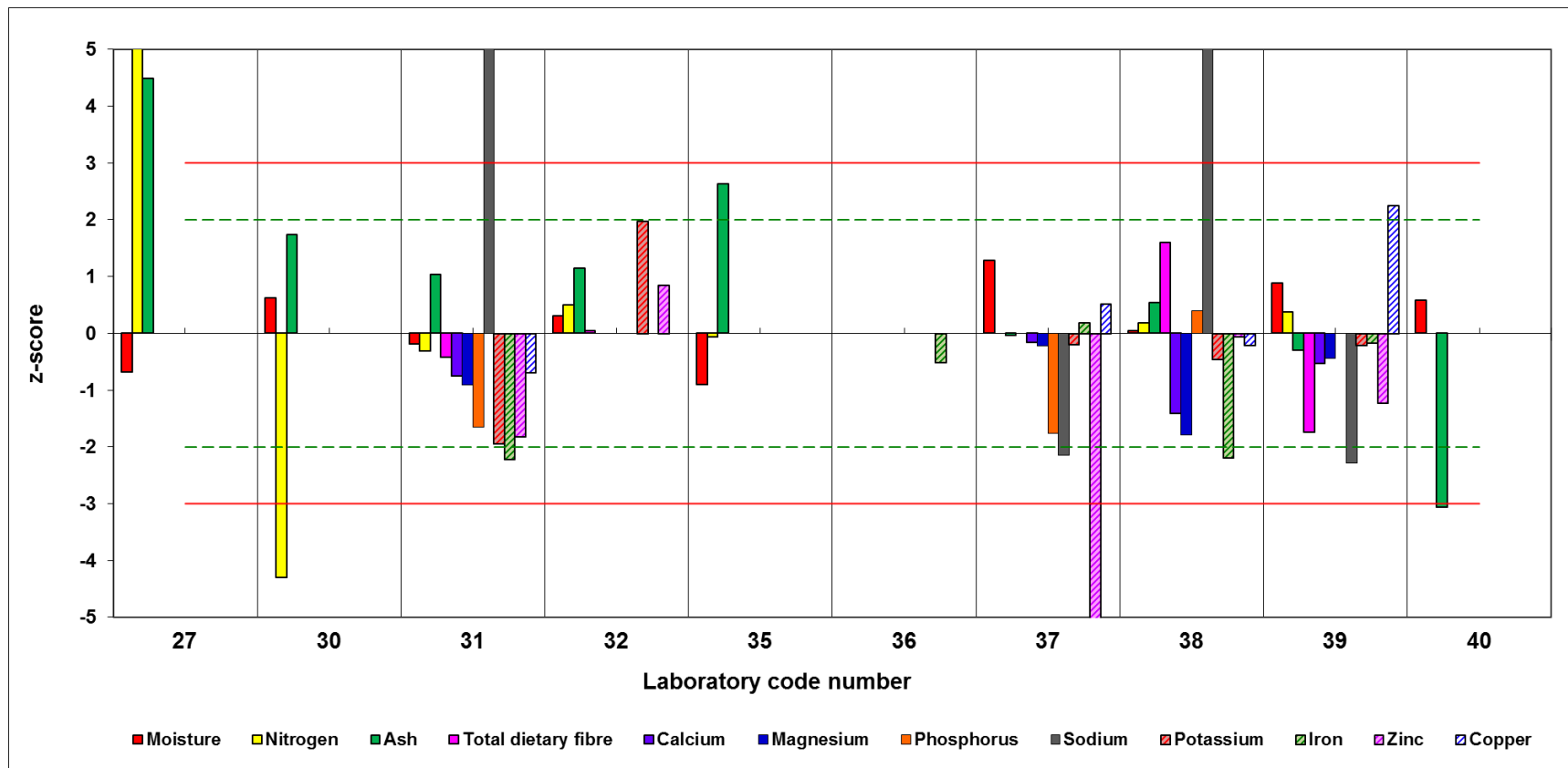


Figure 52. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 27-40.

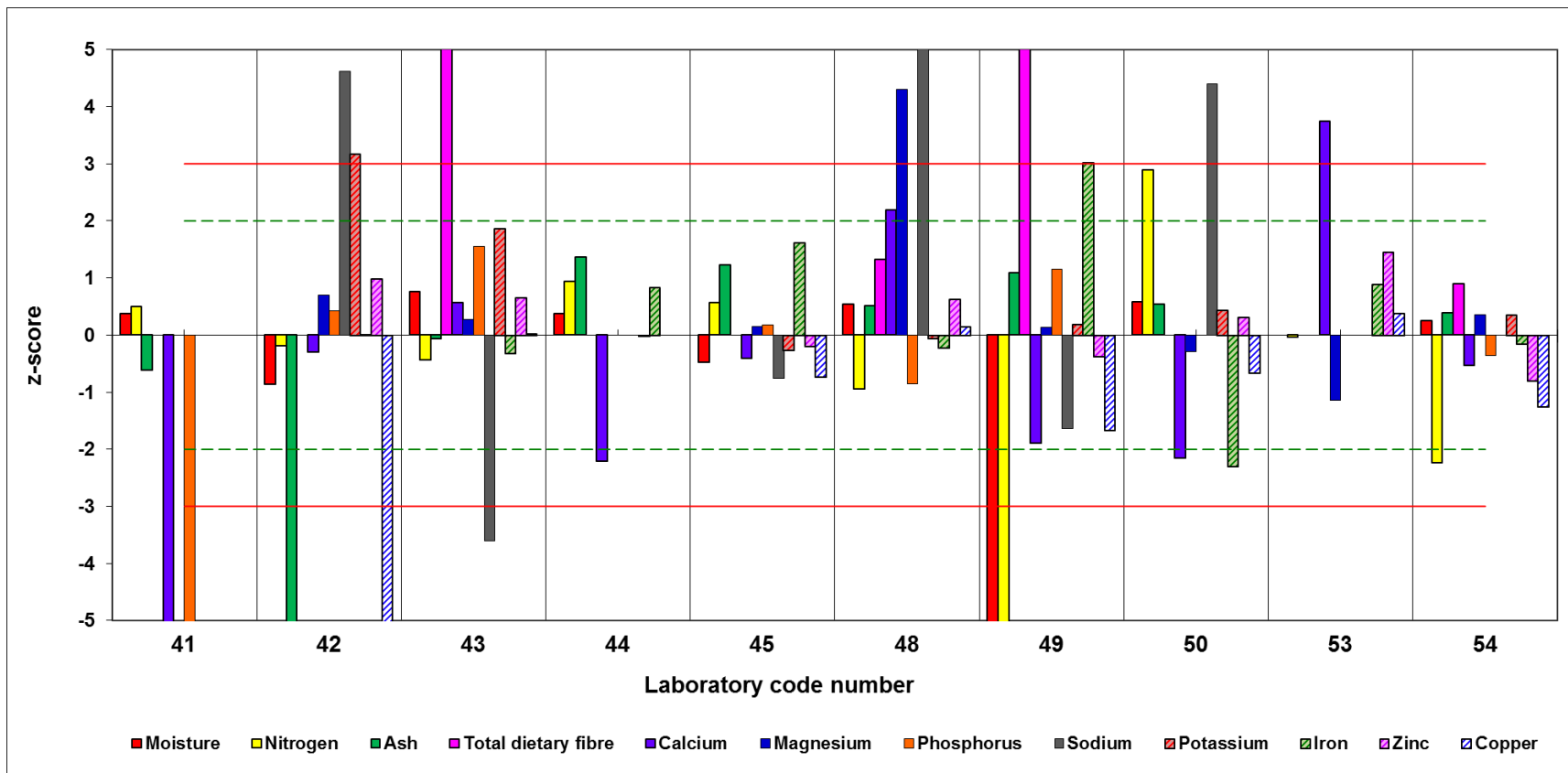


Figure 53. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 41-54.

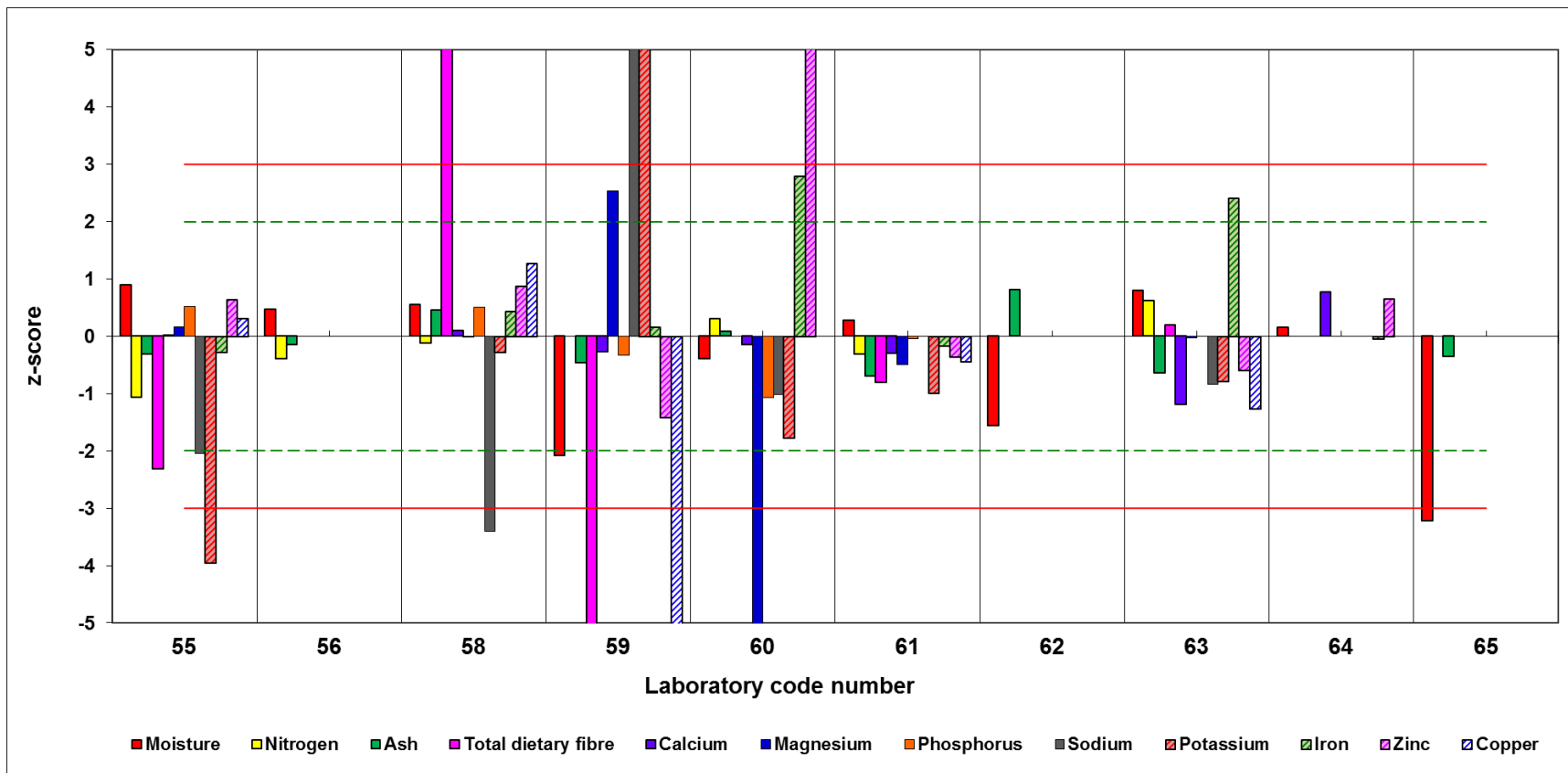


Figure 54. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 55-65.

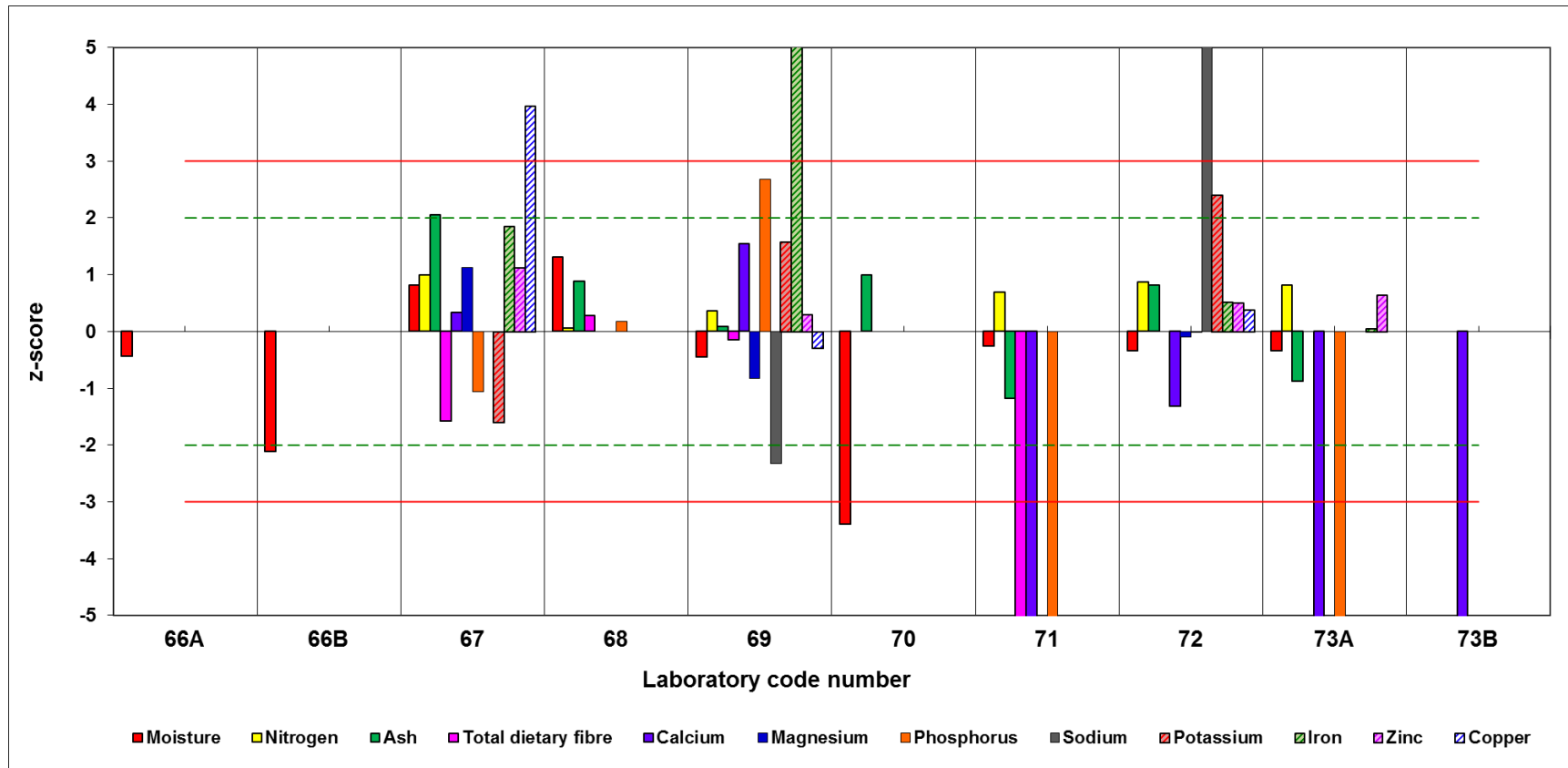


Figure 55. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 66-73.

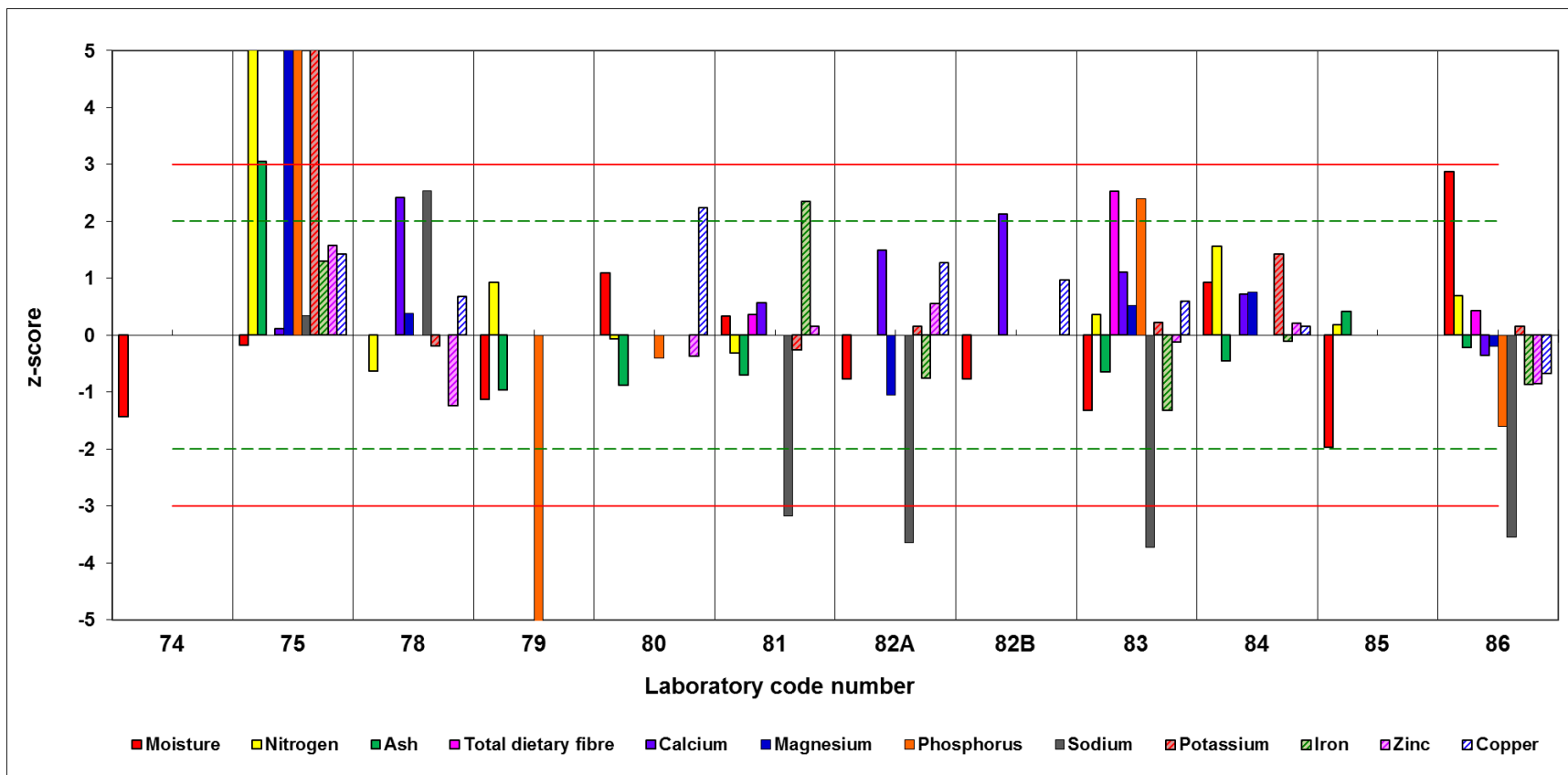


Figure 56. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 74-86.

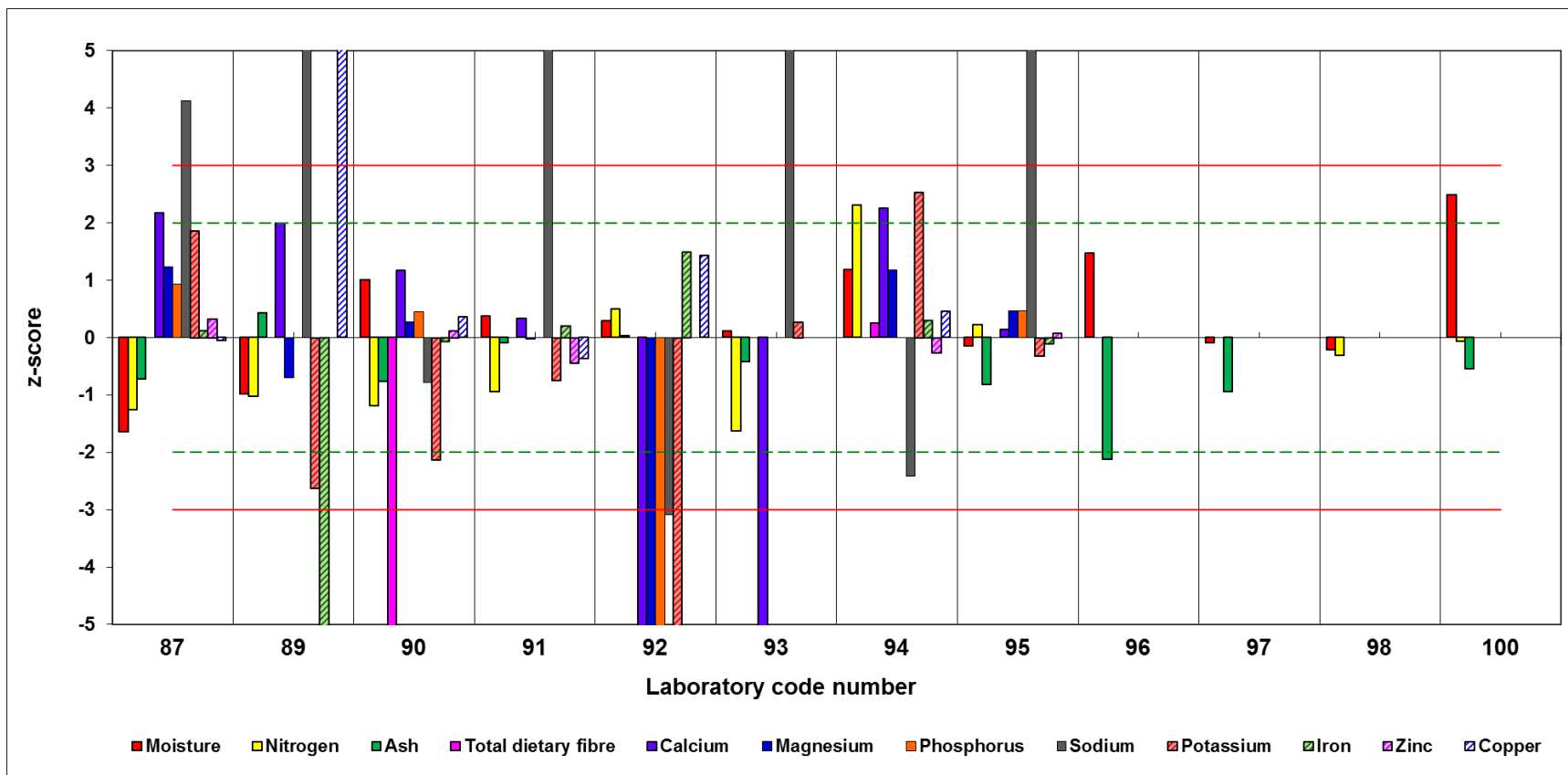


Figure 57. Bar-chart of z-scores for APFAN PT-2 in which the participants determined all nutrients using defatted soybean flour as test material: laboratory code number 87-100.

6. References

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