

1 **Comparison of measured and declared vitamin D concentrations in Australian fortified**
2 **foods**

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5

6 **Abstract**

7 Fortified foods are an important source of dietary vitamin D, since this nutrient occurs
8 naturally in relatively low concentrations in a limited number of foods. Hence, we aimed to
9 investigate the accuracy of the declared vitamin D content of Australian fortified foods.

10 Vitamin D₃, 25-hydroxyvitamin D₃ (25(OH)D₃), vitamin D₂ and 25(OH)D₂ were measured in
11 30 fortified food samples (edible oil spreads, malted chocolate drink powders, soy milks and
12 breakfast cereals) using liquid chromatography with triple quadrupole mass spectrometry.

13 The measured vitamin D content ranged from -54% to +190% of declared values. One
14 product had measured vitamin D content close to the declared value, while 10 of 14 products
15 had vitamin D in excess of that declared. Label information proved an unreliable indicator of
16 measured vitamin D content across all product categories which may be problematic for those
17 relying on fortified foods as their main source of vitamin D.

18

19 **Keywords:** breakfast cereal; edible oil spreads; fortified foods; drink powder products; soy
20 milk; vitamin D

21

22 **Abbreviations**

23 %CV percentage coefficient of variation

24 25(OH)D 25-hydroxyvitamin D

25 EU European Union

26	FSANZ	Food Standards Australia New Zealand
27	LC-QQQ	liquid chromatography with triple quadrupole mass spectrometry
28	LOD	limit of detection
29	NMI	National Measurement Institute of Australia
30	RPD	relative percent difference
31	UVB	ultraviolet-B

32 1. Introduction

33 Vitamin D plays a crucial role in bone health: severe vitamin D deficiency can result in
34 rickets in infants and children, and osteomalacia in adults. It is, therefore, concerning that
35 vitamin D deficiency (serum 25-hydroxyvitamin D (25(OH)D) <50 nmol/L) affects 20% of
36 Australian adults aged ≥ 25 years (Malacova et al., 2019), 32% of young adults (18-24 years)
37 (Horton-French et al., 2021) and 39% of remote-dwelling Aboriginal and Torres Strait
38 Islander adults (Black et al., 2019). Exposure to ultraviolet-B (UVB) radiation from the sun
39 offers the greatest potential source of vitamin D; however, diet is an alternative source of
40 vitamin D when sun exposure is inadequate. As naturally occurring vitamin D exists in few
41 foods and usually in low concentrations, vitamin D fortification of certain foods is mandated
42 or permitted in many countries in order to improve vitamin D intakes and status at the
43 population level (Calvo et al., 2004; Lips et al., 2019). In Australia, it is mandatory to fortify
44 edible oil spreads, such as margarine and other water-in-oil emulsion spreads, with vitamin D
45 (Food Standards Australia New Zealand [FSANZ], 2019). Other food products that are
46 approved for voluntary vitamin D fortification include some dairy products and their plant-
47 based alternatives, selected breakfast cereals and formulated beverages (FSANZ, 2019).

48

49 Food manufacturers sometimes add an excess of nutrients to supplements and fortified foods
50 to compensate for potential losses during manufacture and potential instability of the food
51 matrix (World Health Organization [WHO] and Food and Agricultural Organization of the
52 United Nations [FAO], 2006). However, accurate information about the actual vitamin D
53 content of fortified foods is important for estimating vitamin D intakes. Previous studies have
54 analysed vitamin D in fortified foods (infant formulas, milk products, orange juice and edible
55 oil spreads) in America, Canada, New Zealand and the Netherlands. Both under-fortification
56 (underages) and over-fortification (overages) were observed in vitamin D-fortified foods,

57 with the measured vitamin D content in some products varying considerably from that
58 indicated on the label (Byrdwell et al., 2011; Nimalaratne et al., 2014; Patterson et al., 2010;
59 Pehrsson et al., 2014; Thomson, 2006; Verkaik-Kloosterman et al., 2017).

60

61 To our knowledge, no previous study has investigated the accuracy of the declared vitamin D
62 content in fortified foods in Australia. Hence, the primary purpose of this study was to
63 measure the vitamin D content of fortified foods on the Australian market and compare this
64 to the declared value. Secondary aims were to assess the measured content against the
65 requirements of the Australia New Zealand Food Standards Code and international nutrient
66 tolerance limits, and to investigate the variability in measured vitamin D content between
67 batches and products. We further investigated whether remaining shelf life was a predictor of
68 percentage overage or underage.

69

70 **2. Methods**

71 *2.1 Product selection and transport*

72 An inventory of vitamin D-fortified foods on the market in Perth, Australia, was conducted in
73 May 2019. We identified a list of 61 vitamin D-fortified food products within the following
74 categories: edible oil spreads, drink powders, milk and milk alternatives, and ready-to-eat
75 breakfast cereals. Popular brands and products were identified by shelf-stocking
76 density/product facings (Russell and Urban, 2010; Urban, 1969). Of these, 14 different food
77 products with the greatest product facings were selected for analysis: four edible oil spreads,
78 two malted chocolate drink powders, four soy milks and four breakfast cereals. Food
79 products were chosen to cover a range of popular product categories and, where possible, to
80 capture a range of declared vitamin D content within food types.

81

82 Samples were purchased from five supermarkets in Perth, Western Australia across three
83 days in June 2019. To examine any potential variation in vitamin D content between different
84 production batches of the same product, one product from each food category was selected
85 and five samples from various batches were purchased for that food product. The five
86 replicate samples had best before dates ranging between the following dates: edible oil
87 spreads, October 2019 to December 2019; malted chocolate drink powders, March 2020 to
88 November 2020; soy milks, August 2019 to December 2019; breakfast cereals, December
89 2019 to March 2020. The remaining food products were purchased as single items. All
90 samples were purchased before the best before date. All products were made in Australia for
91 the Australian market. Chilled edible oil spreads were packed in insulated containers with ice
92 bricks and couriered overnight, while shelf-stable samples were boxed and sent by regular
93 courier, to the National Measurement Institute (NMI) in Melbourne, Victoria, for analysis.

94

95 *2.2 Chemical analysis*

96 All samples were prepared, frozen and analysed within 9 weeks after purchase and prior to
97 the best before date (Table 1). Samples were analysed for fat content using acid hydrolysis
98 and Mojonnier tube extraction (AOAC International, 2005b) and moisture by NMI's in-house
99 method that was based on an AOAC method (AOAC International, 2005a). Vitamin D₃,
100 25(OH)D₃, vitamin D₂ and 25(OH)D₂ were measured using liquid chromatography with triple
101 quadrupole mass spectrometry (LC-QQQ), with saponification, extraction and derivatisation
102 processes conducted under yellow/non-ultraviolet light to minimise risk of analyte
103 deterioration (Gill and Indyk, 2018). The full LC-QQQ method and its validation have been
104 described in detail previously (Dunlop et al., 2021). Briefly, a saponification mixture of
105 sample, a known quantity of chemically labelled internal standard solution, 1 g sodium
106 ascorbate, 10 mL deionised water, 30 mL ethanol and 2 g potassium hydroxide was made up

107 to 50 mL with additional deionised water in a 50 mL Falcon[®] tube. The quantity of sample
108 (1-2.5 g solid sample; 5-15 g liquid sample) used was determined to produce a quantity of
109 saponified fat ≤ 1 g in order that the volume of the saponification mixture did not exceed that
110 of the Falcon[®] tube. The chemically labelled standard solution consisted of isotopically-
111 labelled metabolites (vitamin D₃ [¹³C₅] carbon-13 labelled standard, purity $\geq 97\%$; 25(OH) D₃
112 [¹³C₅] carbon-13 labelled standard, purity $\geq 95\%$; vitamin D₂ [²H₃] deuterated standard, purity
113 $\geq 98\%$; and 25(OH)D₂ [²H₃] deuterated standard, purity $\geq 98\%$), sourced from IsoSciences
114 (Ambler, USA). The Falcon[®] tubes were placed in a shaker bath overnight (~16 h, 25°C). The
115 D vitamers analytes were hydrolysed in the saponification mixture and absorbed onto
116 diatomaceous earth (Chem Elut[™] 10 mL unbuffered SPE cartridges, Agilent Technologies).
117 They were then extracted into petroleum ether and evaporated to dryness using nitrogen gas.
118 Resolution of the resulting residue into a 4-phenyl-1,2,4-triazoline-3,5-dione (PTAD) in
119 anhydrous acetonitrile solution induced formation of vitamin D-PTAD derivatives. Water
120 was added to halt this derivatisation after 10 min. Extracts were centrifuged (10,000 rpm, 1
121 min) where necessary to separate out any precipitate, then placed in microvials.
122 The D vitamers analytes were separated by reverse phase chromatography (Supelco Ascentis[®]
123 Express C18 column, 15 cm x 3 mm, 2.7 μ m) with eluent A as 1 L Milli-Q[®] water, 1 mL
124 0.1% formic acid, 0.5 mL 6.4 nM methylamine and eluent B as 1 L methanol, 1 mL 0.1%
125 formic acid, 0.5 mL 6.4 nM methylamine. The gradient profile as time (min:sec), % eluent B
126 was as follows: 0.00 min, 80%; 1.00 min, 80%; 13.00 min, 97%; 13.01 min, 100%; 17.00
127 100%; 17.01, 80%, 20.00 80%, with a constant flow rate of 0.6 mL/min. The LC-QQQ (1290
128 Infinity Series LC System and 6460 Triple Quad LC-MS, Agilent Technologies, Santa Clara,
129 USA) was operated in electrospray ionisation mode with positive polarity. The product ions
130 used to quantify and qualify the D vitamers are detailed elsewhere (Dunlop et al., 2021). This
131 process was repeated for calibration samples comprising the same isotopically labelled

132 metabolites to produce calibration curves (Supplementary Figure 1) against which the D
133 vitamer analytes were quantitated. Previous validation of the method using National Institute
134 of Standards and Technology (NIST) Standard Reference Material 1546a (meat homogenate)
135 has demonstrated that the LC-QQQ method provides a mean value for vitamin D₃ within the
136 NIST reference range and a mean value 0.01 µg/100 g outside the NIST reference range for
137 25(OH)D₃ (Dunlop et al., 2021).

138 For each sample, the process of saponification, extraction, derivatisation and quantitation was
139 carried out in duplicate. The resulting replicate values were averaged to give a single mean
140 value for each sample. For each vitamer, the relative percent differences (RPD) between
141 duplicate analyses (acceptable range $\leq 25\%$) and percent recoveries (acceptable range 80-
142 120%) were recorded. Limits of detection (LOD), which are matrix dependent and defined as
143 the lowest concentration detected during the analytical run, were recorded.

144

145 *2.3 Label data*

146 The vitamin D content (µg/100 g or 100 mL), as declared by the manufacturer on the
147 nutrition information panels, was recorded for each food. The declared vitamin D content was
148 assumed to be the sum of added vitamin D and any naturally occurring vitamin D. For two of
149 the eight edible oil spreads, vitamin D content was not displayed on the nutrition information
150 panel and was only listed in the ingredient list. In these cases, the manufacturers were
151 contacted to provide the amount of vitamin D that was added. This amount was used in place
152 of a declared value with the assumption that it represented the total vitamin D content of the
153 product. The form of vitamin D added was not specified on the product packaging of any
154 samples.

155

156 *2.4 Statistical analysis*

157 All data were analysed using IBM SPSS Statistics version 25 (IBM Corp.). Fourteen different
158 food products from four different food categories were analysed in this study. Five replicate
159 purchases were made for ‘product 1’ of each food category to allow between-batch analysis,
160 providing a total of 30 analytical samples.

161

162 Total vitamin D content for each analytical sample was calculated as the sum of all forms of
163 vitamin D measured. For edible oil spreads, this measured content was compared to the
164 mandated content of no less than 55 mg/kg (5.5 mg/100 g) of vitamin D (FSANZ, 2019). The
165 Australia and New Zealand Food Standards Code stipulates a ‘maximum permitted amount’
166 of vitamin D that may be added to a reference quantity of edible oil spreads, soy milks and
167 drink powders (FSANZ, 2019). All measured vitamin D values were compared to this
168 amount, which we expressed as $\mu\text{g}/100\text{ g}$, or $\mu\text{g}/100\text{ mL}$ for soy milk products (Table 1), to
169 allow comparison between products with differing reference sizes. Fortified breakfast cereals
170 are not required to comply with a maximum permissible amount.

171

172 To compare the measured vitamin D content with that declared on the product label,
173 overage/underage was calculated as the difference between the measured vitamin D content
174 and that stated on the nutrition information panel, then expressed as a percentage of the
175 vitamin D content on the nutrition information panel. In Europe and the US, guidelines are
176 provided regarding the acceptable difference between declared vitamin D content data and
177 analysed values for fortified foods (i.e. ‘tolerance values’). These are -35% to +50% for the
178 European Union (EU) (European Commission, 2012) and ‘at least equal to the labelled value’
179 for fortified foods sold in the US (US Food and Drug Association, 2006). There are no
180 similar nutrient tolerance values for fortified foods in Australia (Fabiansson, 2006); therefore,
181 we compared percentage overage and underage to EU guidelines.

182

183 The range, standard deviation, %CV, and 95% CI were calculated to assess the variability of
184 vitamin D content between batches of selected products (Table 2). For comparisons between
185 different products within the same food category, and between all food products, the first
186 replicate of product 1 was used. All comparisons between different products were done by
187 comparing the range of percentage overage or underage (Figure 1a). In order to determine
188 whether remaining shelf life was a predictor of the percentage overage or underage, the time
189 between analysis date and best before date was calculated and a Pearson's correlation
190 performed between this and percentage overage or underage. A P value of <0.05 was
191 considered as statistically significant.

192

193 **3. Results**

194 *3.1 Quality control results*

195 The LOD for all vitamers was 0.2, 0.05, 0.02 and 0.05 µg/100 g for edible oil spread, drink
196 powder, soy milk and breakfast cereal respectively. All RPDs and recoveries were within
197 acceptable ranges. Mean RPDs between duplicate analyses were 5.35% and 5.29% for
198 vitamin D₂ and vitamin D₃, respectively. In spiked samples, vitamin D recoveries were 86-
199 113% for vitamin D₃, 80-93% for 25(OH)D₃, 101-115% for vitamin D₂ and 80-96% for
200 25(OH)D₂. Recoveries of vitamin D₃ from in-house control samples ranged between 100-
201 105%.

202

203 *3.2 Measured vitamin D content*

204 Across all 14 fortified food products, the total content of vitamin D varied over 100-fold,
205 ranging from 0.23 µg/100 g in soy milk (product 2 – the only low-fat soy milk analysed) to
206 27.0 µg/100 g in drink powder (product 2) (Table 1, Figure 2). Standardising vitamin D for

207 serving size reduced this variability to range from 0.48 µg/serve in edible oil spreads (product
208 2) to 8.2 µg/serve in soy milk (average of product 1 replicates).

209

210 In addition to vitamin D₃, vitamin D₂ was found in all drink powder products (0.3-0.5 µg/100
211 g) and in some breakfast cereal products (0.1-0.2 µg/100 g) . Only vitamin D₂ was detected in
212 soy milk products. In edible oil spreads, vitamin D was present as vitamin D₃ in all but one
213 spread that was marketed as vegan, which was fortified with vitamin D₂. Neither 25(OH)D₃
214 nor 25(OH)D₂ was detected in any food sampled.

215

216 *3.3 Measured vitamin D content compared to requirements of the Australia New Zealand* 217 *Food Standards Code*

218 One of four edible oil spreads tested did not meet the mandated minimum content of 5.5
219 µg/100 g containing 14% less than this minimum requirement. All edible oil spreads were
220 compliant with the maximum permitted amounts in the Food Standards Code (Table 1, Figure
221 2). One drink powder product had a vitamin D content of 2 µg/100 g above the maximum
222 permitted amount and two soy milk products had vitamin D contents that were more than
223 three times higher than permitted (2.6 and 3.3 µg/100 g vs. the permitted amount of 0.8
224 µg/100 mL). The two soy milks that exceeded the maximum permitted amount in measured
225 vitamin D also had declared amounts greater than the maximum permitted amount.

226

227 *3.4 Measured vitamin D content compared to declared values (overage/underage)*

228 Across all food categories the percentage overage/underage of vitamin D varied widely from
229 -54% in soy milk product 2 to +190% in breakfast cereal product 2. Across all products, the
230 median was an overage of more than one third higher than the declared value (median = 36.3
231 ± 60.6%).

232

233 There was also a wide variation in the percentage overage/underage across the products
234 tested within each food category. The widest variation occurred in the breakfast cereal
235 category, where all products had vitamin D contents greater than the declared value (range:
236 +14.4% in the mean of product 1, +190% product 2). There were only two vitamin D-
237 fortified drink powder products on the market, and both had a measured vitamin D content
238 greater than the label value (4.0 % in the average of product 1 and 35.1% in product 2).
239 Among edible oil spreads, products 1 and 2 had underages (-33.4 and -13.6%) whereas
240 products 3 and 4 had overages (45% and 55%). In the soy milk category, the
241 overage/underage ranged from -54% (product 2) to +64% (average of product 1 replicates).

242

243 *3.4 Overage and underage compared to EU guidelines.*

244 Most (three of four) breakfast cereals exceeded the EU tolerance limit of 50% over the
245 declared value (Figure 1). The edible oil spreads and soy milk categories included products
246 with overage and underage outside EU tolerance limits, whereas both fortified drink powder
247 products complied with the overage/underage requirements of the EU.

248

249 *3.5 Between-batch comparison*

250 Data for product 1 replicates are shown in Table 2. The inter-sample variability is given as
251 CV%, which ranged from 3.7% in replicates of the soy milk to 19.1% in replicates of the
252 edible oil spreads. For the breakfast cereal and drink powder products, label values for
253 vitamin D were captured within the 95% CI for the measured vitamin D content in the
254 product replicates; however, label values for the soy milk and edible oil spreads were below
255 and above the 95% confidence intervals, respectively (Table 2).

256

257 Figure 1B shows the overage/underage values of the replicates, for comparison with Figure
258 1A data showing overage/underage values of different products within each food category.

259

260 *3.5 Association between vitamin D content with time to best before date*

261 The number of days between the analysis date and best before date was determined for all 30
262 analytical samples (including replicate samples of the same product) with the range being
263 from 2 and 417 days before their best before date (Table 1). Across all food products, there
264 was no association between the number of days between the analysis date and best before
265 date and the percentage overage/underage ($r = -0.13$, $p=0.492$).

266

267 **4. Discussion**

268 This study measured the vitamin D content in fortified foods using a validated LC-QQQ
269 method and adds to the current literature on the vitamin D content of Australian foods
270 (Dunlop et al., 2017; Dunlop et al., 2021; Hughes et al., 2018). The nutrition information
271 panel proved an unreliable source of information for assessing the vitamin D content of
272 fortified foods across all four food categories. In the products that we tested, the measured
273 content of vitamin D varied substantially from that stated on the nutrition information panel,
274 ranging from half to almost three times the label value. Only one product had a measured
275 vitamin D content close to the nutrition information panel value (drink powder product 1),
276 while the majority of products (11 of 14) had a measured vitamin D content in excess of the
277 declared value. The vitamin D contents measured in three foods were lower than the declared
278 value.

279

280 Discrepancies between the measured and declared values of vitamin D in a fortified food
281 could be due to a number of reasons. The predominance of overages in our study suggests

282 that food producers add more vitamin D than is stated on the nutrition information panel. This
283 may be done to compensate for presumed degradation of vitamin D during processing and to
284 maximise the likelihood that sufficient vitamin D remains until the end of a product's shelf
285 life (WHO and FAO, 2006). In our study, the product with the largest underage was analysed
286 just two days before the best before date; however, when we looked across all food products
287 and within replicates of the same product, we found no association between days remaining
288 before the best before date (from the analysis date) and the percentage overage or underage of
289 vitamin D content. Although vitamin D is sensitive to oxygen and light, vitamin D fortificants
290 are generally dried and include an antioxidant to promote stability (WHO and FAO, 2006),
291 and vitamin D has been demonstrated as being stable across the shelf-life of various fortified
292 foods (Hanson and Metzger, 2010; Indyk et al., 1996; Jafari et al., 2016; Wagner et al., 2008).
293 For some products, failure to account for vitamin D that may be naturally present in the
294 product's ingredients may also contribute to inadvertent addition of excess fortificant. This is
295 a plausible scenario for malted chocolate drink powders where key ingredients include cocoa
296 and milk solids, both of which contain naturally-occurring vitamin D (Dunlop et al., 2021).
297
298 Underage occurred in only three of 14 products included in our study. The largest underage
299 was observed in a soy milk product, which was also the only low-fat soy milk product tested
300 (<0.2 g fat /100 g). In two US studies that investigated the vitamin D content of dairy milks
301 (Holick et al., 1992; Patterson et al., 2010), more low-fat milks contained vitamin D
302 concentrations below the declared value than higher-fat milks; however, these differences
303 could occur due to production and processing factors (Patterson et al., 2010), which would be
304 expected to differ between soy and dairy milks. As vitamin D is a fat-soluble vitamin, the
305 solubility of the fortificant could feasibly differ in food products according to their fat
306 content; however, water-soluble vitamin D fortificants are available to prevent this issue

307 (WHO and FAO, 2006). Alternatively, inadequate homogenisation following addition of a
308 vitamin D fortificant could contribute to differences in concentrations within and between
309 batches. Overall, our findings suggest that manufacturers of the foods included in our study
310 were more likely to err on the side of a vitamin D overage, and may be inadvertently
311 compensating for presumed losses during processing and storage that do not eventuate.

312

313 The majority of products tested complied with the requirements of the Australia New Zealand
314 Food Standards Code (FSANZ, 2019). However, of the edible oil spreads, which are the only
315 foods to which vitamin D must be added, the vitamin D content measured in one product
316 failed to meet the minimum requirement. Of the voluntarily-fortified foods, the vitamin D
317 content of one malted chocolate drink powder product marginally exceeded the maximum
318 permitted amount while two voluntarily-fortified soy milk products exceeded this limit by
319 nearly two-fold. In Australia, fortified breakfast cereals are not subject to a maximum
320 permitted amount of vitamin D. Rather, a maximum claim of 2.5 µg vitamin D per normal
321 serving may be made by manufacturers on packaging of breakfast cereals that meet certain
322 nutrient criteria. A maximum permitted amount was not proposed as modelling of vitamin D
323 fortification in excess of the claimable amount indicated no risk to public health and safety
324 (FSANZ, 2015). A maximum permitted amount of vitamin D in breakfast cereals is regulated
325 in other countries such as Singapore (Singapore Government, 2005) and USA (US Food and
326 Drug Association, 2021).

327

328 If the Australian products tested in this study were subject to EU nutrient tolerance values,
329 half would be non-compliant. Similar studies conducted elsewhere in the world have had
330 varied findings when comparing measured vitamin D to food label tolerance values. In a
331 report commissioned by the New Zealand Food Safety Authority, one third of vitamin D-

332 fortified foods ($n=18$) sampled (baby food, drinks, edible oil spreads and milk products)
333 would have been non-compliant if tested against the EU tolerance limits (Thomson, 2006).
334 Australia and New Zealand share a Food Standards Code (FSANZ, 2019), which does not
335 include similar tolerance values for fortified foods. In the US, where the actual nutrient
336 content of fortified foods must be “at least equal to” the declared value (US Food and Drug
337 Association, 2006), a study found that 28% of 120 the vitamin D fortified dairy milk products
338 sampled were over-fortified, where the analysed vitamin D₃ content was >125% of the
339 declared value; 7% of the samples contained over 150% of declared values (Patterson et al.,
340 2010). In contrast, a study conducted in The Netherlands, which is subject to EU tolerance
341 limits, analysed vitamin D-fortified infant foods, showing that 93% of infant formulas,
342 porridge and dessert ($n=29$) complied with EU vitamin D fortification requirements (Verkaik-
343 Kloosterman et al., 2017). Enforceable tolerance limits, similar to those that apply to EU
344 countries, may help to reduce the gap between declared and actual vitamin D content in
345 Australian fortified foods.

346

347 When we investigated the variability in vitamin D content between batches of the same
348 product, the edible oil spread product had the greatest between-batch variability (19% CV)
349 compared to products from other food categories. In comparison, the aforementioned study
350 commissioned by the New Zealand Food Safety Authority included eight between-batch
351 analyses of margarine products, with %CVs ranging from ~3 to ~35% (Thomson, 2006). In
352 that study, the greatest %CV (46%) was observed in the category of ‘food drinks’ (Thomson,
353 2006). This ‘food drinks’ category included malted chocolate drink powders as well as liquid
354 breakfast products, liquid meal replacements and other manufactured beverages; however, as
355 products were deidentified, it is not possible to determine whether the higher variability of
356 that product relates to a malted chocolate drink powder comparable to those included in our

357 study, or another type of food drink. Nevertheless, between-batch variability appears to be
358 common in vitamin D-fortified foods. In our study, the range of values for percentage
359 overage or underage for different batches of the same product was narrower than that
360 observed between different products in the same category. So, although batch to batch
361 variability would contribute to some of the difference in vitamin D content compared to food
362 labels, other factors such as inaccurate dosing and/or incomplete homogenisation of batches
363 are likely to be more important contributors.

364

365 Our results suggest that the declared vitamin D content of fortified foods in Australia does
366 not necessarily represent the actual vitamin D content. Discrepancies in the declared content
367 versus actual content have wide-ranging implications for estimation of vitamin D intakes at
368 the individual and population levels. The issue of underage is concerning for individuals who
369 may use fortified foods to improve their dietary vitamin D intake, while overage may result in
370 some believing that their vitamin D intakes are lower than they actually are. If fortified foods
371 are primary contributors to vitamin D intakes in Australia as they are elsewhere (Ahmed et
372 al., 2021; Herrick et al., 2019), large discrepancies in actual versus declared content of these
373 foods may influence estimations of usual intakes at the population level. Hence, it is
374 important that the declared content represents the actual vitamin D content. Manufacturers
375 may require guidelines to achieve this. Internationally, the Codex Alimentarius
376 recommendation is for the declared nutrient concentration on food labels to be based on
377 analysed values rather than calculations (WHO and FAO, 2007). However, such requirement
378 is not specified in the Australia New Zealand Food Standards Code and maximum
379 permissible values are used in place of tolerance limits. More specific regulations in Australia
380 around the vitamin D fortification of food may drive improved parity between declared and
381 measured vitamin D concentrations in fortified foods.

382
383 A strength of our study is that all foods sampled were analysed for four forms of vitamin D
384 using a LC-QQQ method with the ability to detect low vitamin D concentrations in food. We
385 investigated the difference in vitamin D content between different food products and between
386 batches of the same product. The products were all sampled in Perth, Australia; however, as
387 these processed and packaged foods are generally produced at a central factory and
388 transported around the country, our findings are expected to be representative of products
389 available nationally. Although we selected the most popular brands in order to represent the
390 most consumed products, limited products within each food category (14 of 61 identified
391 brands/varieties) were analysed and we did not examine differences between products within
392 the same batch. Our findings, therefore, support further investigation of a greater range of
393 brands and varieties of fortified foods. A general limitation of food composition data is that
394 they provide a snapshot of concentration values for a single time point based on resource-
395 constrained sampling. We measured vitamin D content across multiple batches of the same
396 product in order to capture any variation that occurs within products; however, the measured
397 values reported may not represent the vitamin D content of specific product items available
398 for purchase.

399

400 **5. Conclusion**

401 This was the first study in Australia to analyse the vitamin D content of fortified foods and
402 compare them with the declared value on their nutrition information panels, along with
403 comparing to the maximum permitted amounts allowed in Australia and to international
404 tolerance limits. The analysed vitamin D content of the majority of the foods sampled
405 deviated from the declared values, with almost half failing to meet international tolerance
406 limits. Variation in the vitamin D content of different batches does not appear to relate to

407 shelf life and rather appears to be due to variation in the amount of vitamin D added during
408 food processing. Provision of guidelines to manufacturers and more specific tolerance values
409 may help to reduce the difference between the declared and actual vitamin D content of
410 fortified foods. In the meantime, health professionals and researchers should take the
411 possibility of inaccurate label data into consideration when relying on declared vitamin D
412 values of fortified foods.

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