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ANALYSIS REPORT NO 2023/07/0013/007_EN

DATE: 31.07.2023

Particulars of the Client	Particulars of the sample/Description of the designation		
SUBSTITUTE SRL Sibiu, strandului, 4	Quantitative determination of from e-liquids, accordin	of aerosol components derived g to agreed specification	
Romania	Sample number	Client's designation	
	2023/07/0013/007	Lichid smokemania Traditional MTL 60vg 40pg 18mg	

Date of receipt of samples:	21 th July 2023
Date of completion of the analyses:	31 th July 2023

The analyses have been conducted by:

CHEMNOVATIC Sp. z o.o. Sp. k.

Ludwika Spiessa 9

20-270 Lublin

VAT No PL946-264-59-31

Description of the delivered samples:

Transparent solutions of significant viscosity supplied in plastic containers.



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ANALYSIS REPORT NO 2023/07/0013/007_EN Results:

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1. Sample mass and puffs number for tobacco-specific nitrosamines, aldehydes and ketones determination.

Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
2023/07/0013/007	Sample mass at 40 puffs. Vaping process to	SL/2020/036 Ed. 3 of 05.05.2023,	0,3212	-	g
	acetonitrile.	NA			

2. Sample mass and puffs number for nicotine, propylene glycol, glycerin and volatile organic compounds determination.

Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
2023/07/0013/007	Sample mass at 40 puffs. Vaping process to methanol.	SL/2020/036 Ed. 3 of 05.05.2023, NA	0,2396	-	ъ

3. Sample mass and puffs number for heavy metals determination.

Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
2023/07/0013/007	Sample mass at 40 puffs. Vaping process to water.	SL/2020/036 Ed. 3 of 05.05.2023, NA	0,1267	-	g

4. Results of heavy metals determination.

Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
	Content of lead Pb		<loq< td=""><td>-</td><td></td></loq<>	-	
	Content of cadmium Cd		<loq< td=""><td>-</td><td></td></loq<>	-	
	Content of arsenic As	SL/2020/042 Ed. 1 of 03.09.2020, NA	<loq< td=""><td>-</td><td rowspan="2"></td></loq<>	-	
	Content of chrome Cr		<loq< td=""><td>-</td></loq<>	-	
2023/07/0013/007	Content of nickel Ni		<loq< td=""><td>-</td><td>µg/g</td></loq<>	-	µg/g
	Content of copper Cu		<loq< td=""><td>-</td><td></td></loq<>	-	
	Content of aluminum Al		<loq< td=""><td>-</td><td></td></loq<>	-	
	Content of tin Sn		<loq< td=""><td>-</td><td></td></loq<>	-	
	Content of iron Fe		<loq< td=""><td>-</td><td></td></loq<>	-	

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Bank Pekao S.A.



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ANALYSIS REPORT NO 2023/07/0013/007_EN 5. Results of volatile organic compounds determination.

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Sample signature	Subject of determination	Method identification**	The result of the analysis	Uncertainty	Unit
	Average content of benzene		<loq< td=""><td>-</td><td></td></loq<>	-	
2023/07/0013/007	Average content of xylenes		<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of toluene	SL/2020/037 Ed. 1 of 03.09.2020, NA	<loq< td=""><td>-</td><td rowspan="2"></td></loq<>	-	
	Average content of isoprene		<loq< td=""><td>-</td></loq<>	-	
	Average content of 1,3- butadiene		<loq< td=""><td>-</td><td>µg/g</td></loq<>	-	µg/g
	Average content of ethylene glycol		<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of diethylene glycol		<loq< td=""><td>-</td><td></td></loq<>	-	

6. Results of aldehydes and ketones determination.

Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
2023/07/0013/007	Average content of formaldehyde	_	11,53	1,15	
	Average content of acetaldehyde		<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of acrolein		3,91	0,39	
	Average content of crotonaldehyde	SL/2020/040 Ed. 1 of 03.09.2020, NA	<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of isovaleraldehyde		<loq< td=""><td>-</td><td>µg/g</td></loq<>	-	µg/g
	Average content of o,m,p- tolualdehyde		<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of hexaldehyde		<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of diacetyl	SL/2020/037 Ed. 1 of 03.09.2020, NA	<loq< td=""><td>-</td><td></td></loq<>	-	
	Average content of acetyl propionyl		<loq< td=""><td>-</td><td></td></loq<>	-	



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ANALYSIS REPORT NO 2023/07/0013/007_EN 7. Results of tobacco-specific nitrosamines determination.

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Sample signature	Subject of determination	Method identification**	The result of the analysis	Standard Deviation	Unit
	Average content of NNK	SL/2020/039	<loq< td=""><td>-</td><td>,</td></loq<>	-	,
2023/07/0013/007	Average content of NNN	Ed. 2 of 22.10.2020, NA	<loq< td=""><td>-</td><td>µg/g</td></loq<>	-	µg/g
8. Results of nicotine, propylene glycol and glycerin determination after heating e-liquid.					
Sample signature	Subject of determination	Method identification**	The result of the	Uncertainty	Unit

Sample signature	Subject of determination	identification**	of the analysis	Uncertainty	Unit
	Average content of propylene glycol	SL/2020/038 Ed. 3 of 03.09.2020, NA	167,2	18,4	
2023/07/0013/007	Average content of glycerin	SL/2020/038 Ed. 3 of 03.09.2020, NA	740,5	81,5	mg/g** *
	Average content of nicotine	SL/2020/038 Ed. 3 of 03.09.2020, A	12,0	1,3	
	Average number of puffs		40	-	-
	Average nicotine dose per puff	NA	0,07	0,01	mg/puff

** Determination method: A-accredited, NA-non-accredited, AS- accredited subcontractor, NAS – non-accredited subcontractor.

*** amount of nicotine [mg] per 1 g of vaped liquid; LOQ – limit of quantification.

Additional information:

I.Sampling conditions:

- Sampling parameters:
- The air flow through the system was 1,1 L/min.
- The test consists of 3 sec. puff and 27 sec. relaxation time interval.
- Heater resistance: 1,5 Ω.
- The voltage applied to the heater: 3,7 V.
- The temperature of transfer line was set in the range of 80-100 °C.
- Used device: Volish.

II.Heavy metals determination method:

The aerosol was collected into the ultrapure water with nitric acid (trace analysis quality) in the absorber. The samples were analyzed directly on Agilent ICP-OES VDV 5100 System in the axial mode. The cyclon chamber and glass nebulizer was used. The RF Power was 1,20 kW and the plasma flow of argon was 12 L/min.

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ANALYSIS REPORT NO 2023/07/0013/007_EN Table 1.The Limits of quantification of heavy metals.

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Subject of designation	Unit	Limit of quantification			
Content of lead Pb	μg/g	10,00			
Content of cadmium Cd	μg/g	10,00			
Content of arsenic As	μg/g	10,00			
Content of chrome Cr	μg/g	10,00			
Content of nickel Ni	μg/g	10,00			
Content of copper Cu	μg/g	10,00			
Content of aluminum Al	μg/g	10,00			
Content of tin Sn	μg/g	10,00			
Content of iron Fe	μg/g	10,00			

III.Volatile Organic Compounds determination method:

The aerosol was collected to methanol in the absorber. Analysis of the standard solutions and the samples was performed with gas chromatography combined with mass spectrometry Shimadzu GCMS-QP2010 SE System. The quantitative analysis were performed in split injection mode by gradient temperature program and SIM detector mode. The Zebron WAX column was used with parameters: 30 m length; 0,25 I.D. mm and 0,25 μ m of film thickness.

Table 2. The limits of quantification of volatile organic compounds.

Subject of designation	Unit	Limit of quantification					
Content of benzene	μg/g	50,0					
Content of xylenes	μg/g	50,0					
Content of toluene	μg/g	50,0					
Content of isoprene	μg/g	50,0					
Content of 1,3-butadiene	μg/g	50,0					
Content of ethylene glycol	μg/g	250,0					
Content of diethylene glycol	μg/g	50,0					

IV.Aldehydes and ketones determination method:

The aerosol was collected to acetonitrile in the absorber. The analytes were derivatized in acetonitrile solution by 2,4-DNPH (dinitrophenylhydrazine in phosphoric acid). Analysis of the standard solutions and the samples was performed using ultraperformance liquid chromatography with diode-array detector coupled with tandem mass spectrometry UHPLC-PDA/MS/MS Shimadzu Nexera X2 8040. The Luna Omega column (1.6 um; C 18; 100 A LC Column 100x2.1 mm) was used for the determinations.



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ANALYSIS REPORT NO 2023/07/0013/007_EN Table 3. The limits of quantification of aldehydes and ketones.

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Subject of designation	Unit	Limit of quantification
Content of formaldehyde	μg/g	2,22
Content of acetaldehyde	μg/g	3,06
Content of acrolein	μg/g	3,70
Content of crotonaldehyde	μg/g	4,36
Content of isovaleraldehyde	μg/g	5,04
Content of o,m,p- tolualdehyde	μg/g	6,23
Content of hexaldehyde	μg/g	5,56
****Content of diacetyl	μg/g	50,0
****Content of acetyl propionyl	μg/g	25,0

****The aerosol was collected to methanol in the absorber. Analysis of the standard solutions and the samples was performed with gas chromatography combined with mass spectrometry Shimadzu GCMS-QP2010 SE System. The quantitative analysis were performed in split injection mode by gradient temperature program and SCAN and SIM detector mode. The Zebron WAX column was used with parameters: 30 m length; 0,25 I.D. mm and 0,25 μm of film thickness.

V.Tobacco-specific nitrosamines determination method:

The aerosol was collected to acetonitrile into the absorber. Analysis of the standard solutions and the samples was performed using ultraperformance liquid chromatography with diode-array detector coupled with tandem mass spectrometry UHPLC-PDA/MS/MS Shimadzu Nexera X2 8040. The Luna Omega column (1.6 um; C 18; 100 A LC Column 100x2.1 mm) was used for the determinations.

Table 4. The limits of quantification of tobacco-specific nitrosamines.

Subject of designation	Unit	Limit of quantification
Content of TSNA: 4- (methylnitrosamino)-1-(3-pyridyl)- 1-butanone (NNK)	μg/g	2,5
Content of TSNA: N- nitrosonornicotine (NNN)		2,5

VI.Nicotine, propylene glycol and glycerin determination method:

The aerosol was collected to methanol into the absorber. Analysis of the standard solutions and the samples was performed with gas chromatography combined with flame ionization detector Shimadzu GC2010 Plus System. The quantitative analysis were done in split injection mode by isothermal and gradient temperature program. The Zebron ZB-624 column was used with parameters: 30 m length; 0,32 I.D. mm and 1,8 µm of film



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Table 5. The limits of quantification of nicotine.

Subject of designation	Unit	Limit of quantification
Content of nicotine in aerosol after heating	mg/g	2,5
Average nicotine dose per puff	mg/puff	0,03125

END OF REPORT

The report may not be published, in whole or in part, without the written consent of

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The obtained result applies only to the tested (received) samples.

Approved by:	Marcin Górecki Manager of Legal Regulations Department

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