

WB.002
10 % Green Washing Up Liquid

Printing: 10/03/2021

Date of compilation: 09/03/2021

Version: 1

SECTION 1: IDENTIFICATION OF THE SUBSTANCE/MIXTURE AND OF THE COMPANY/UNDERTAKING

1.1 Product identifier: WB.002
10 % Green Washing Up Liquid

Other means of identification:

Non-applicable

1.2 Relevant identified uses of the substance or mixture and uses advised against:

Relevant uses: Dishwashing detergent

Uses advised against: All uses not specified in this section or in section 7.3

1.3 Details of the supplier of the safety data sheet:

Walker Brothers Services Limited
Unit 3, Pimhole Business Park, Pimhole Road
BL9 7ET Bury - United Kingdom
Phone.: +44 (0) 161 761 7776 - Fax: +44 (0) 161 761 1666
sales@walkerbrothersltd.co.uk
walkerbrothersltd.co.uk

1.4 Emergency telephone number: +44 (0) 161 761 7776

SECTION 2: HAZARDS IDENTIFICATION

2.1 Classification of the substance or mixture:

GB CLP Regulation:

Classification of this product has been carried out in accordance with GB CLP Regulation.

Eye Irrit. 2: Eye irritation, Category 2, H319

2.2 Label elements:

GB CLP Regulation:

Warning



Hazard statements:

Eye Irrit. 2: H319 - Causes serious eye irritation.

Precautionary statements:

P101: If medical advice is needed, have product container or label at hand.

P102: Keep out of reach of children.

P264: Wash thoroughly after use.

P281: Use personal protective equipment as required.

P305+P351+P338: IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing.

P332+P313: If skin irritation occurs: Get medical advice/attention.

P337+P313: If eye irritation persists: Get medical advice/attention.

P501: Dispose of the contents and/or its container using the separate collection system in your municipality.

2.3 Other hazards:

Non-applicable

SECTION 3: COMPOSITION/INFORMATION ON INGREDIENTS

3.1 Substance:

Non-applicable

3.2 Mixture:

Chemical description: Mixture composed of anionic and non-ionic surfactants

Components:

In accordance with Annex II of The REACH etc. (Amendment etc.) (EU Exit) Regulations 2020, the product contains:

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SECTION 3: COMPOSITION/INFORMATION ON INGREDIENTS (continued)

Identification	Chemical name/Classification	Concentration
CAS: 68891-38-3	Alcohols, C12-14(even numbered), ethoxylated < 2.5 EO, sulfates, sodium salts Aquatic Chronic 3: H412; Eye Dam. 1: H318; Skin Irrit. 2: H315 - Danger	 3 - <5 %
CAS: 68411-30-3	Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts Acute Tox. 4: H302; Aquatic Chronic 3: H412; Eye Dam. 1: H318; Skin Irrit. 2: H315 - Danger	  1 - <3 %

To obtain more information on the hazards of the substances consult sections 11, 12 and 16.

Other information:

Identification	Specific concentration limit
Alcohols, C12-14(even numbered), ethoxylated < 2.5 EO, sulfates, sodium salts CAS: 68891-38-3	% (w/w) >=10: Eye Dam. 1 - H318 5<= % (w/w) <10: Eye Irrit. 2 - H319

SECTION 4: FIRST AID MEASURES

4.1 Description of first aid measures:

The symptoms resulting from intoxication can appear after exposure, therefore, in case of doubt, seek medical attention for direct exposure to the chemical product or persistent discomfort, showing the SDS of this product.

By inhalation:

This product does not contain substances classified as hazardous for inhalation, however, in case of symptoms of intoxication remove the person affected from the exposure area and provide with fresh air. Seek medical attention if the symptoms get worse or persist.

By skin contact:

This product is not classified as hazardous when in contact with the skin. However, in case of skin contact it is recommended to remove contaminated clothes and shoes, rinse the skin or if necessary shower the affected person thoroughly with cold water and neutral soap. In case of serious reaction consult a doctor.

By eye contact:

Rinse eyes thoroughly with lukewarm water for at least 15 minutes. Do not allow the person affected to rub or close their eyes. If the injured person uses contact lenses, these should be removed unless they are stuck to the eyes, in which case this could cause further damage. In all cases, after cleaning, a doctor should be consulted as quickly as possible with the SDS of the product.

By ingestion/aspiration:

Do not induce vomiting, but if it does happen keep the head down to avoid aspiration. Keep the person affected at rest. Rinse out the mouth and throat, as they may have been affected during ingestion.

4.2 Most important symptoms and effects, both acute and delayed:

Acute and delayed effects are indicated in sections 2 and 11.

4.3 Indication of any immediate medical attention and special treatment needed:

Non-applicable

SECTION 5: FIREFIGHTING MEASURES

5.1 Extinguishing media:

Suitable extinguishing media:

Product is non-flammable under normal conditions of storage, handling and use. In the case of combustion as a result of improper handling, storage or use preferably use polyvalent powder extinguishers (ABC powder), in accordance with the Regulation on fire protection systems.

Unsuitable extinguishing media:

Non-applicable

5.2 Special hazards arising from the substance or mixture:

As a result of combustion or thermal decomposition reactive sub-products are created that can become highly toxic and, consequently, can present a serious health risk.

5.3 Advice for firefighters:

Depending on the magnitude of the fire it may be necessary to use full protective clothing and self-contained breathing apparatus (SCBA). Minimum emergency facilities and equipment should be available (fire blankets, portable first aid kit,...).

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SECTION 5: FIREFIGHTING MEASURES (continued)**Additional provisions:**

Act in accordance with the Internal Emergency Plan and the Information Sheets on actions to take after an accident or other emergencies. Eliminate all sources of ignition. In case of fire, cool the storage containers and tanks for products susceptible to combustion, explosion or BLEVE as a result of high temperatures. Avoid spillage of the products used to extinguish the fire into an aqueous medium.

SECTION 6: ACCIDENTAL RELEASE MEASURES**6.1 Personal precautions, protective equipment and emergency procedures:**

Isolate leaks provided that there is no additional risk for the people performing this task. Personal protection equipment must be used against potential contact with the spilled product (See section 8). Evacuate the area and keep out those who do not have protection.

6.2 Environmental precautions:

Avoid spillage into the aquatic environment as it contains substances potentially dangerous for this. Contain the product absorbed in hermetically sealed containers. In the case of serious spillage into the aquatic environment notify the relevant authority.

6.3 Methods and material for containment and cleaning up:

It is recommended:

Absorb the spillage using sand or inert absorbent and move it to a safe place. Do not absorb in sawdust or other combustible absorbents. For any concern related to disposal consult section 13.

6.4 Reference to other sections:

See sections 8 and 13.

SECTION 7: HANDLING AND STORAGE**7.1 Precautions for safe handling:**

A.- Precautions for safe manipulation

Comply with the current legislation concerning the prevention of industrial risks. Keep containers hermetically sealed. Control spills and residues, destroying them with safe methods (section 6). Avoid leakages from the container. Maintain order and cleanliness where dangerous products are used.

B.- Technical recommendations for the prevention of fires and explosions

Product is non-flammable under normal conditions of storage, handling and use. It is recommended to transfer at slow speeds to avoid the generation of electrostatic charges that can affect flammable products. Consult section 10 for information on conditions and materials that should be avoided.

C.- Technical recommendations to prevent ergonomic and toxicological risks

Do not eat or drink during the process, washing hands afterwards with suitable cleaning products.

D.- Technical recommendations to prevent environmental risks

It is recommended to have absorbent material available at close proximity to the product (See subsection 6.3)

7.2 Conditions for safe storage, including any incompatibilities:

A.- Technical measures for storage

Minimum Temp.: 2 °C

Maximum Temp.: 35 °C

Maximum time: 24 Months

B.- General conditions for storage

Avoid sources of heat, radiation, static electricity and contact with food. For additional information see subsection 10.5

7.3 Specific end use(s):

Except for the instructions already specified it is not necessary to provide any special recommendation regarding the uses of this product.

SECTION 8: EXPOSURE CONTROLS/PERSONAL PROTECTION**8.1 Control parameters:**

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SECTION 8: EXPOSURE CONTROLS/PERSONAL PROTECTION (continued)

Substances whose occupational exposure limits have to be monitored in the workplace:

There are no occupational exposure limits for the substances contained in the product

8.2 Exposure controls:


A.- General security and hygiene measures in the work place

As a preventative measure it is recommended to use basic Personal Protective Equipment, with the corresponding <<UKCA marking>>. For more information on Personal Protective Equipment (storage, use, cleaning, maintenance, class of protection,...) consult the information leaflet provided by the manufacturer. For more information see subsection 7.1. All information contained herein is a recommendation which needs some specification from the labour risk prevention services as it is not known whether the company has additional measures at its disposal.

B.- Respiratory protection


The use of protection equipment will be necessary if a mist forms or if the occupational exposure limits are exceeded.

C.- Specific protection for the hands

Pictogram	PPE	Remarks
 Mandatory hand protection	Protective gloves against minor risks	Replace gloves in case of any sign of damage. For prolonged periods of exposure to the product for professional users/industrials, we recommend using CE III gloves in line with standards EN 420:2004+A1:2010 and EN ISO 374-1:2016+A1:2018

As the product is a mixture of several substances, the resistance of the glove material can not be calculated in advance with total reliability and has therefore to be checked prior to the application.



D.- Ocular and facial protection

Pictogram	PPE	Remarks
 Mandatory face protection	Panoramic glasses against splash/projections.	Clean daily and disinfect periodically according to the manufacturer´s instructions. Use if there is a risk of splashing.

E.- Body protection

Pictogram	PPE	Remarks
	Work clothing	Replace before any evidence of deterioration. For periods of prolonged exposure to the product for professional/industrial users CE III is recommended, in accordance with the regulations in EN ISO 6529:2013, EN ISO 6530:2005, EN ISO 13688:2013, EN 464:1994.
	Anti-slip work shoes	Replace before any evidence of deterioration. For periods of prolonged exposure to the product for professional/industrial users CE III is recommended, in accordance with the regulations in EN ISO 20345:2012 y EN 13832-1:2007

F.- Additional emergency measures

Emergency measure	Standards	Emergency measure	Standards
 Emergency shower	ANSI Z358-1 ISO 3864-1:2011, ISO 3864-4:2011	 Eyewash stations	DIN 12 899 ISO 3864-1:2011, ISO 3864-4:2011

Environmental exposure controls:

In accordance with the community legislation for the protection of the environment it is recommended to avoid environmental spillage of both the product and its container. For additional information see subsection 7.1.D

SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

9.1 Information on basic physical and chemical properties:

For complete information see the product datasheet.

Appearance:

*Not relevant due to the nature of the product, not providing information property of its hazards.

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SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES (continued)

Physical state at 20 °C:	Liquid
Appearance:	Viscous
Colour:	 Green
Odour:	Pleasant
Odour threshold:	Non-applicable *
Volatility:	
Boiling point at atmospheric pressure:	100 °C
Vapour pressure at 20 °C:	2350 Pa
Vapour pressure at 50 °C:	12379.33 Pa (12.38 kPa)
Evaporation rate at 20 °C:	Non-applicable *
Product description:	
Density at 20 °C:	1040 - 1060 kg/m ³
Relative density at 20 °C:	1.04 - 1.06
Dynamic viscosity at 20 °C:	Non-applicable *
Kinematic viscosity at 20 °C:	Non-applicable *
Kinematic viscosity at 40 °C:	>20.5 cSt
Concentration:	Non-applicable *
pH:	7.5 - 8.5 (ASTM D3838-05) (at 100 %)
Vapour density at 20 °C:	Non-applicable *
Partition coefficient n-octanol/water 20 °C:	Non-applicable *
Solubility in water at 20 °C:	
Solubility properties:	Completely miscible
Decomposition temperature:	Non-applicable *
Melting point/freezing point:	Non-applicable *
Explosive properties:	Non-applicable *
Oxidising properties:	Non-applicable *
Flammability:	
Flash Point:	Non Flammable (>93 °C)
Heat of combustion:	Non-applicable *
Flammability (solid, gas):	Non-applicable *
Autoignition temperature:	535 °C
Lower flammability limit:	Non-applicable *
Upper flammability limit:	Non-applicable *
Explosive:	
Lower explosive limit:	Non-applicable *
Upper explosive limit:	Non-applicable *
9.2 Other information:	
Surface tension at 20 °C:	Non-applicable *
Refraction index:	Non-applicable *

*Not relevant due to the nature of the product, not providing information property of its hazards.

SECTION 10: STABILITY AND REACTIVITY

10.1 Reactivity:

No hazardous reactions are expected because the product is stable under recommended storage conditions. See section 7.

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SECTION 10: STABILITY AND REACTIVITY (continued)

10.2 Chemical stability:

Chemically stable under the conditions of storage, handling and use.

10.3 Possibility of hazardous reactions:

Under the specified conditions, hazardous reactions that lead to excessive temperatures or pressure are not expected.

10.4 Conditions to avoid:

Applicable for handling and storage at room temperature:

Shock and friction	Contact with air	Increase in temperature	Sunlight	Humidity
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

10.5 Incompatible materials:

Acids	Water	Oxidising materials	Combustible materials	Others
Avoid strong acids	Not applicable	Not applicable	Not applicable	Avoid alkalis or strong bases

10.6 Hazardous decomposition products:

See subsection 10.3, 10.4 and 10.5 to find out the specific decomposition products. Depending on the decomposition conditions, complex mixtures of chemical substances can be released: carbon dioxide (CO₂), carbon monoxide and other organic compounds.

SECTION 11: TOXICOLOGICAL INFORMATION

11.1 Information on toxicological effects:

The experimental information related to the toxicological properties of the product itself is not available

Dangerous health implications:

In case of exposure that is repetitive, prolonged or at concentrations higher than the recommended occupational exposure limits, adverse effects on health may result, depending on the means of exposure:

A- Ingestion (acute effect):

- Acute toxicity : Based on available data, the classification criteria are not met, however, it contains substances classified as dangerous for consumption. For more information see section 3.
- Corrosivity/Irritability: Based on available data, the classification criteria are not met. However, it does contain substances classified as dangerous for this effect. For more information see section 3.

B- Inhalation (acute effect):

- Acute toxicity : Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for inhalation. For more information see section 3.
- Corrosivity/Irritability: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

C- Contact with the skin and the eyes (acute effect):

- Contact with the skin: Based on available data, the classification criteria are not met. However, it contains substances classified as dangerous for skin contact. For more information see section 3.
- Contact with the eyes: Produces eye damage after contact.

D- CMR effects (carcinogenicity, mutagenicity and toxicity to reproduction):

- Carcinogenicity: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for the effects mentioned. For more information see section 3.
IARC: Non-applicable
- Mutagenicity: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.
- Reproductive toxicity: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

E- Sensitizing effects:

- Respiratory: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous with sensitising effects. For more information see section 3.
- Cutaneous: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

F- Specific target organ toxicity (STOT) - single exposure:

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SECTION 11: TOXICOLOGICAL INFORMATION (continued)

Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

G- Specific target organ toxicity (STOT)-repeated exposure:

- Specific target organ toxicity (STOT)-repeated exposure: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.
- Skin: Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

H- Aspiration hazard:

Based on available data, the classification criteria are not met, as it does not contain substances classified as dangerous for this effect. For more information see section 3.

Other information:

Non-applicable

Specific toxicology information on the substances:

Identification	Acute toxicity		Genus
	LD50 oral	LD50 dermal	
Alcohols, C12-14(even numbered), ethoxylated < 2.5 EO, sulfates, sodium salts CAS: 68891-38-3	>5000 mg/kg	>5000 mg/kg	
	>5 mg/L (4 h)		
Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts CAS: 68411-30-3	1260 mg/kg	>5000 mg/kg	Rat
	>5 mg/L (4 h)		

Acute Toxicity Estimate (ATE mix):

ATE mix		Ingredient(s) of unknown toxicity
Oral	94736.84 mg/kg (Calculation method)	0 %
Dermal	>5000 mg/kg (Calculation method)	Non-applicable
Inhalation	>20 mg/L (4 h) (Calculation method)	Non-applicable

SECTION 12: ECOLOGICAL INFORMATION

The experimental information related to the eco-toxicological properties of the product itself is not available

12.1 Toxicity:

Identification	Acute toxicity		Species	Genus
	LC50	EC50		
Alcohols, C12-14(even numbered), ethoxylated < 2.5 EO, sulfates, sodium salts CAS: 68891-38-3	7.1 mg/L (96 h)		Danio rerio	Fish
	7.4 mg/L (48 h)		Daphnia magna	Crustacean
	27 mg/L (72 h)		Scenedesmus subspicatus	Algae
Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts CAS: 68411-30-3	1.67 mg/L (96 h)		Lepomis macrochirus	Fish
	2.9 mg/L (48 h)		Daphnia magna	Crustacean
	29 mg/L (96 h)		Selenastrum capricornutum	Algae

12.2 Persistence and degradability:

Identification	Degradability		Biodegradability	
	BOD5	COD	Concentration	Period
Alcohols, C12-14(even numbered), ethoxylated < 2.5 EO, sulfates, sodium salts CAS: 68891-38-3	Non-applicable	Non-applicable	10.5 mg/L	28 days
	Non-applicable	Non-applicable	% Biodegradable	100 %
	Non-applicable	Non-applicable		
Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts CAS: 68411-30-3	Non-applicable	Non-applicable	34.3 mg/L	29 days
	Non-applicable	Non-applicable	% Biodegradable	89 %
	Non-applicable	Non-applicable		

12.3 Bioaccumulative potential:

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SECTION 12: ECOLOGICAL INFORMATION (continued)

Identification	Bioaccumulation potential	
Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts CAS: 68411-30-3	BCF	2
	Pow Log	3.32
	Potential	Low

12.4 Mobility in soil:

Not available

12.5 Results of PBT and vPvB assessment:

Non-applicable

12.6 Other adverse effects:

Not described

SECTION 13: DISPOSAL CONSIDERATIONS

13.1 Waste treatment methods:

Waste management (disposal and evaluation):

Consult the authorized waste service manager on the assessment and disposal operations in accordance The Waste Regulations 2011, 2011 No. 988. As under 15 01 of the code and in case the container has been in direct contact with the product, it will be processed the same way as the actual product. Otherwise, it will be processed as non-dangerous residue. We do not recommended disposal down the drain. See paragraph 6.2.

Regulations related to waste management:

In accordance with Annex II of UK UK REACH the provisions related to waste management are stated

UK legislation: The Waste Regulations 2011.

SECTION 14: TRANSPORT INFORMATION

Transport of dangerous goods by land:

With regard to ADR 2021 and RID 2021:

14.1 UN number: Non-applicable

14.2 UN proper shipping name: Non-applicable

14.3 Transport hazard class(es): Non-applicable

Labels: Non-applicable

14.4 Packing group: Non-applicable

14.5 Environmental hazards: No

14.6 Special precautions for user

Physico-Chemical properties: see section 9

14.7 Transport in bulk according to Annex II of Marpol and the IBC Code: Non-applicable

Transport of dangerous goods by sea:

With regard to IMDG 39-18:

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SECTION 14: TRANSPORT INFORMATION (continued)

14.1 UN number:	Non-applicable
14.2 UN proper shipping name:	Non-applicable
14.3 Transport hazard class(es):	Non-applicable
Labels:	Non-applicable
14.4 Packing group:	Non-applicable
14.5 Marine pollutant:	No
14.6 Special precautions for user	
Special regulations:	Non-applicable
EmS Codes:	
Physico-Chemical properties:	see section 9
Limited quantities:	Non-applicable
Segregation group:	Non-applicable
14.7 Transport in bulk according to Annex II of Marpol and the IBC Code:	Non-applicable

Transport of dangerous goods by air:

With regard to IATA/ICAO 2021:

14.1 UN number:	Non-applicable
14.2 UN proper shipping name:	Non-applicable
14.3 Transport hazard class(es):	Non-applicable
Labels:	Non-applicable
14.4 Packing group:	Non-applicable
14.5 Environmental hazards:	No
14.6 Special precautions for user	
Physico-Chemical properties:	see section 9
14.7 Transport in bulk according to Annex II of Marpol and the IBC Code:	Non-applicable

SECTION 15: REGULATORY INFORMATION

15.1 Safety, health and environmental regulations/legislation specific for the substance or mixture:

Specific provisions in terms of protecting people or the environment:

It is recommended to use the information included in this safety data sheet as a basis for conducting workplace-specific risk assessments in order to establish the necessary risk prevention measures for the handling, use, storage and disposal of this product.

Other legislation:

The REACH etc. (Amendment etc.) (EU Exit) Regulations 2020.
The Chemicals (Health and Safety) and Genetically Modified Organisms (Contained Use) (Amendment etc.) (EU Exit) Regulations 2019.
Control of Substances Hazardous to Health Regulations 2002 (as amended)
EH40/2005 Workplace exposure limits.
COSHH-SR24 Storing chemical products (small scale).
COSHH-SR2 Diluting chemical concentrates.
COSHH-SR4 Manual cleaning and disinfecting surfaces.
The Product Safety and Metrology etc. (Amendment etc.) (EU Exit) Regulations 2019: SCHEDULE 34 - Amendment of Regulation (EC) No 1223/2009 and related amendments.
The Detergents (Amendment) (EU Exit) Regulations 2020.

SECTION 16: OTHER INFORMATION

Legislation related to safety data sheets:

This safety data sheet has been designed in accordance with ANNEX II-The REACH etc. (Amendment etc.) (EU Exit) Regulations 2020.

Texts of the legislative phrases mentioned in section 2:

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SECTION 16: OTHER INFORMATION (continued)

H319: Causes serious eye irritation.

Texts of the legislative phrases mentioned in section 3:

The phrases indicated do not refer to the product itself; they are present merely for informative purposes and refer to the individual components which appear in section 3

GB CLP Regulation:

Acute Tox. 4: H302 - Harmful if swallowed.

Aquatic Chronic 3: H412 - Harmful to aquatic life with long lasting effects.

Eye Dam. 1: H318 - Causes serious eye damage.

Skin Irrit. 2: H315 - Causes skin irritation.

Advice related to training:

Minimal training is recommended in order to prevent industrial risks for staff using this product and to facilitate their comprehension and interpretation of this safety data sheet, as well as the label on the product.

Principal bibliographical sources:

<http://echa.europa.eu>

<http://eur-lex.europa.eu>

Abbreviations and acronyms:

ADR: European agreement concerning the international carriage of dangerous goods by road

IMDG: International maritime dangerous goods code

IATA: International Air Transport Association

ICAO: International Civil Aviation Organisation

COD: Chemical Oxygen Demand

BOD5: 5-day biochemical oxygen demand

BCF: Bioconcentration factor

LD50: Lethal Dose 50

LC50: Lethal Concentration 50

EC50: Effective concentration 50

Log-POW: Octanol-water partition coefficient

Koc: Partition coefficient of organic carbon

The information contained in this safety data sheet is based on sources, technical knowledge and current legislation at UK, without being able to guarantee its accuracy. This information cannot be considered a guarantee of the properties of the product, it is simply a description of the security requirements. The occupational methodology and conditions for users of this product are not within our awareness or control, and it is ultimately the responsibility of the user to take the necessary measures to obtain the legal requirements concerning the manipulation, storage, use and disposal of chemical products. The information on this safety data sheet only refers to this product, which should not be used for needs other than those specified.

- END OF SAFETY DATA SHEET -