

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

1.1. Product identifier

| | |
|---------------------------|-----------------------------|
| Product Description: | Cobalt(II) hydroxide |
| Cat No. : | 12524 |
| CAS No | 21041-93-0 |
| EC No | 244-166-4 |
| Molecular Formula | Co H2 O2 |
| REACH registration number | - |

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

| | |
|--------------------------------|---|
| Recommended Use | Laboratory chemicals. |
| Sector of use | SU3 - Industrial uses: Uses of substances as such or in preparations at industrial sites |
| Product category | PC21 - Laboratory chemicals |
| Process categories | PROC15 - Use as a laboratory reagent |
| Environmental release category | ERC6a - Industrial use resulting in manufacture of another substance (use of intermediates) |
| Uses advised against | No Information available |

1.3. Details of the supplier of the safety data sheet

| | |
|---------|--|
| Company | Avocado Research Chemicals Ltd. (Part of Thermo Fisher Scientific) Shore Road, Heysham Lancashire, LA3 2XY, United Kingdom Office Tel: +44 (0) 1524 850506 Office Fax: +44 (0) 1524 850608 |
|---------|--|

| | |
|----------------|--------------------------------|
| E-mail address | begel.sdsdesk@thermofisher.com |
|----------------|--------------------------------|

1.4. Emergency telephone number

For information **US** call: 001-800-227-6701 / **Europe** call: +32 14 57 52 11
Emergency Number **US**:001-201-796-7100 / **Europe**: +32 14 57 52 99
CHEMTREC Tel. No. **US**:001-800-424-9300 / **Europe**:001-703-527-3887

SECTION 2: HAZARDS IDENTIFICATION

2.1. Classification of the substance or mixture

GHS Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567

Physical hazards

Based on available data, the classification criteria are not met

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Health hazards

| | |
|---|---------------------|
| Acute oral toxicity | Category 4 (H302) |
| Acute Inhalation Toxicity - Vapors | Category 1 (H330) |
| Acute Inhalation Toxicity - Dusts and Mists | Category 1 (H330) |
| Serious Eye Damage/Eye Irritation | Category 2 (H319) |
| Respiratory Sensitization | Category 1 (H334) |
| Skin Sensitization | Category 1 (H317) |
| Carcinogenicity | Category 1A (H350i) |
| Reproductive Toxicity | Category 1B (H360) |

Environmental hazards

| | |
|--------------------------|-------------------|
| Acute aquatic toxicity | Category 1 (H400) |
| Chronic aquatic toxicity | Category 2 (H411) |

Full text of Hazard Statements: see section 16

2.2. Label elements



Signal Word

Danger

Hazard Statements

- H302 - Harmful if swallowed
- H330 - Fatal if inhaled
- H317 - May cause an allergic skin reaction
- H319 - Causes serious eye irritation
- H334 - May cause allergy or asthma symptoms or breathing difficulties if inhaled
- H350i - May cause cancer by inhalation
- H360 - May damage fertility or the unborn child
- H400 - Very toxic to aquatic life
- H411 - Toxic to aquatic life with long lasting effects

Precautionary Statements

- P280 - Wear protective gloves/protective clothing/eye protection/face protection
- P284 - Wear respiratory protection
- P302 + P352 - IF ON SKIN: Wash with plenty of soap and water
- P304 + P340 - IF INHALED: Remove person to fresh air and keep comfortable for breathing
- P305 + P351 + P338 - IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing
- P310 - Immediately call a POISON CENTER or doctor/physician

Additional EU labelling

Restricted to professional users

2.3. Other hazards

In accordance with Annex XIII of the REACH Regulation, inorganic substances do not require assessment

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Toxic to terrestrial vertebrates

This product does not contain any known or suspected endocrine disruptors

SECTION 3: COMPOSITION/INFORMATION ON INGREDIENTS

3.1. Substances

| Component | CAS No | EC No | Weight % | GHS Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567 |
|------------------|------------|-------------------|----------|--|
| Cobalt hydroxide | 21041-93-0 | EEC No. 244-166-4 | <=100 | Acute Tox. 4 (H302) Skin Sens. 1 (H317) Eye Irrit. 2 (H319) Acute Tox. 1 (H330) Resp. Sens. 1 (H334) Carc. 1A (H350i) Repr. 1B (H360) Acute 1 (H400) Aquatic Chronic 2 (H411) |

| Component | Specific concentration limits (SCL's) | M-Factor | Component notes |
|------------------|---------------------------------------|----------|-----------------|
| Cobalt hydroxide | - | 1 | - |

| | |
|---------------------------|---|
| REACH registration number | - |
|---------------------------|---|

Full text of Hazard Statements: see section 16

SECTION 4: FIRST AID MEASURES

4.1. Description of first aid measures

| | |
|---|--|
| General Advice | Show this safety data sheet to the doctor in attendance. Immediate medical attention is required. |
| Eye Contact | Rinse immediately with plenty of water, also under the eyelids, for at least 15 minutes. |
| Skin Contact | Wash off immediately with plenty of water for at least 15 minutes. Immediate medical attention is required. |
| Ingestion | Do NOT induce vomiting. Call a physician or poison control center immediately. |
| Inhalation | Remove to fresh air. If not breathing, give artificial respiration. Do not use mouth-to-mouth method if victim ingested or inhaled the substance; give artificial respiration with the aid of a pocket mask equipped with a one-way valve or other proper respiratory medical device. Immediate medical attention is required. |
| Self-Protection of the First Aider | Ensure that medical personnel are aware of the material(s) involved, take precautions to protect themselves and prevent spread of contamination. |

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

May cause allergy or asthma symptoms or breathing difficulties if inhaled. May cause allergic skin reaction. Symptoms of allergic reaction may include rash, itching, swelling, trouble breathing, tingling of the hands and feet, dizziness, lightheadedness, chest pain, muscle pain or flushing

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

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Notes to Physician

Treat symptomatically.

SECTION 5: FIREFIGHTING MEASURES

5.1. Extinguishing media

Suitable Extinguishing Media

Water spray, carbon dioxide (CO₂), dry chemical, alcohol-resistant foam.

Extinguishing media which must not be used for safety reasons

No information available.

5.2. Special hazards arising from the substance or mixture

Do not allow run-off from fire-fighting to enter drains or water courses. Thermal decomposition can lead to release of irritating gases and vapors.

Hazardous Combustion Products

Cobalt oxides.

5.3. Advice for firefighters

As in any fire, wear self-contained breathing apparatus pressure-demand, MSHA/NIOSH (approved or equivalent) and full protective gear. Thermal decomposition can lead to release of irritating gases and vapors.

SECTION 6: ACCIDENTAL RELEASE MEASURES

6.1. Personal precautions, protective equipment and emergency procedures

Use personal protective equipment as required. Ensure adequate ventilation. Avoid dust formation. Keep people away from and upwind of spill/leak. Evacuate personnel to safe areas.

6.2. Environmental precautions

Do not flush into surface water or sanitary sewer system. Do not allow material to contaminate ground water system. Prevent product from entering drains. Local authorities should be advised if significant spillages cannot be contained. Should not be released into the environment.

6.3. Methods and material for containment and cleaning up

Sweep up and shovel into suitable containers for disposal. Avoid dust formation.

6.4. Reference to other sections

Refer to protective measures listed in Sections 8 and 13.

SECTION 7: HANDLING AND STORAGE

7.1. Precautions for safe handling

Wear personal protective equipment/face protection. Do not get in eyes, on skin, or on clothing. Avoid dust formation. Use only under a chemical fume hood. Do not breathe (dust, vapor, mist, gas). Do not ingest. If swallowed then seek immediate medical assistance.

Hygiene Measures

Handle in accordance with good industrial hygiene and safety practice.

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7.2. Conditions for safe storage, including any incompatibilities

Keep containers tightly closed in a dry, cool and well-ventilated place. Store under an inert atmosphere. Protect from moisture.

Technical Rules for Hazardous Substances (TRGS) 510
Storage Class (LGK) (Germany)

Class 6.1B

7.3. Specific end use(s)

Use in laboratories

SECTION 8: EXPOSURE CONTROLS/PERSONAL PROTECTION

8.1. Control parameters

Exposure limits

List source(s): UK - EH40/2005 Work Exposure Limits, Fourth edition. Published 2020.

| Component | The United Kingdom | European Union | Ireland |
|------------------|--|----------------|---------|
| Cobalt hydroxide | STEL: 0.3 mg/m ³ 15 min TWA: 0.1 mg/m ³ 8 hr Resp. Sens. | | |

Biological limit values

This product, as supplied, does not contain any hazardous materials with biological limits established by the region specific regulatory bodies

Derived No Effect Level (DNEL) / Derived Minimum Effect Level (DMEL)

See table for values

| Component | Acute effects local (Inhalation) | Acute effects systemic (Inhalation) | Chronic effects local (Inhalation) | Chronic effects systemic (Inhalation) |
|---|-------------------------------------|--|---------------------------------------|--|
| Cobalt hydroxide 21041-93-0 (≤100) | | | DNEL = 63.1µg/m ³ | |

Predicted No Effect Concentration (PNEC)

See values below.

| Component | Fresh water | Fresh water sediment | Water Intermittent | Microorganisms in sewage treatment | Soil (Agriculture) |
|---|-----------------|---------------------------------|--------------------|---------------------------------------|-----------------------------|
| Cobalt hydroxide 21041-93-0 (≤100) | PNEC = 0.62µg/L | PNEC = 53.8mg/kg sediment dw | | PNEC = 0.37mg/L | PNEC = 10.9mg/kg soil dw |

| Component | Marine water | Marine water sediment | Marine water intermittent | Food chain | Air |
|---|-----------------|---------------------------------|------------------------------|------------|-----|
| Cobalt hydroxide 21041-93-0 (≤100) | PNEC = 2.36µg/L | PNEC = 69.8mg/kg sediment dw | | | |

8.2. Exposure controls

Engineering Measures

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Ensure that eyewash stations and safety showers are close to the workstation location. Ensure adequate ventilation, especially in confined areas.

Wherever possible, engineering control measures such as the isolation or enclosure of the process, the introduction of process or equipment changes to minimise release or contact, and the use of properly designed ventilation systems, should be adopted to control hazardous materials at source

Personal protective equipment

Eye Protection Goggles (European standard - EN 166)

Hand Protection Protective gloves

| Glove material | Breakthrough time | Glove thickness | EU standard | Glove comments |
|----------------|-------------------|-----------------|-------------|-----------------------|
| Natural rubber | See manufacturers | - | EN 374 | (minimum requirement) |
| Nitrile rubber | recommendations | | | |
| Neoprene | | | | |
| PVC | | | | |

Skin and body protection Long sleeved clothing.

Inspect gloves before use.

Please observe the instructions regarding permeability and breakthrough time which are provided by the supplier of the gloves. (Refer to manufacturer/supplier for information)

Ensure gloves are suitable for the task: Chemical compatability, Dexterity, Operational conditions, User susceptibility, e.g. sensitisation effects, also take into consideration the specific local conditions under which the product is used, such as the danger of cuts, abrasion.

Remove gloves with care avoiding skin contamination.

Respiratory Protection When workers are facing concentrations above the exposure limit they must use appropriate certified respirators.
To protect the wearer, respiratory protective equipment must be the correct fit and be used and maintained properly

Large scale/emergency use Use a NIOSH/MSHA or European Standard EN 136 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced
Recommended Filter type: Particulates filter conforming to EN 143

Small scale/Laboratory use Use a NIOSH/MSHA or European Standard EN 149:2001 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced.
Recommended half mask:- Particle filtering: EN149:2001
When RPE is used a face piece Fit Test should be conducted

Environmental exposure controls Prevent product from entering drains. Do not allow material to contaminate ground water system. Local authorities should be advised if significant spillages cannot be contained.

SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

9.1. Information on basic physical and chemical properties

| | | |
|---------------------------------|--------------------------|--|
| Physical State | Powder Solid | |
| Appearance | Pink | |
| Odor | Odorless | |
| Odor Threshold | No data available | |
| Melting Point/Range | No data available | |
| Softening Point | No data available | |
| Boiling Point/Range | No information available | |
| Flammability (liquid) | Not applicable | Solid |
| Flammability (solid,gas) | No information available | |
| Explosion Limits | No data available | |
| Flash Point | No information available | Method - No information available |
| Autoignition Temperature | Not applicable | |

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| | | |
|---|--------------------------|-------|
| Decomposition Temperature | No data available | |
| pH | Not applicable | |
| Viscosity | Not applicable | Solid |
| Water Solubility | No information available | |
| Solubility in other solvents | No information available | |
| Partition Coefficient (n-octanol/water) | | |
| Vapor Pressure | No data available | |
| Density / Specific Gravity | No data available | |
| Bulk Density | No data available | |
| Vapor Density | Not applicable | Solid |
| Particle characteristics | No data available | |

9.2. Other information

| | |
|-------------------|------------------------|
| Molecular Formula | Co H2 O2 |
| Molecular Weight | 92.95 |
| Evaporation Rate | Not applicable - Solid |

SECTION 10: STABILITY AND REACTIVITY

10.1. Reactivity

None known, based on information available

10.2. Chemical stability

Hygroscopic. Air sensitive.

10.3. Possibility of hazardous reactions

| | |
|--------------------------|--|
| Hazardous Polymerization | Hazardous polymerization does not occur. |
| Hazardous Reactions | None under normal processing. |

10.4. Conditions to avoid

Incompatible products. Excess heat. Avoid dust formation. Exposure to air. Exposure to moist air or water.

10.5. Incompatible materials

Strong oxidizing agents.

10.6. Hazardous decomposition products

Cobalt oxides.

SECTION 11: TOXICOLOGICAL INFORMATION

11.1. Information on hazard classes as defined in Regulation (EC) No 1272/2008

Product Information

(a) acute toxicity;

| | |
|------------|-------------------|
| Oral | Category 4 |
| Dermal | No data available |
| Inhalation | Category 1 |

| Component | LD50 Oral | LD50 Dermal | LC50 Inhalation |
|------------------|-----------|-------------|------------------------------|
| Cobalt hydroxide | - | - | LC50 < 0.05 mg/L (Rat) 4 h |

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(b) skin corrosion/irritation; No data available

(c) serious eye damage/irritation; Category 2

(d) respiratory or skin sensitization;

Respiratory

Category 1

Skin

Category 1

May cause sensitization by skin contact

(e) germ cell mutagenicity; No data available

(f) carcinogenicity;

Category 1A

The table below indicates whether each agency has listed any ingredient as a carcinogen

| Component | EU | UK | Germany | IARC |
|------------------|----|----|---------|----------|
| Cobalt hydroxide | | | | Group 2B |

(g) reproductive toxicity; Category 1B

(h) STOT-single exposure; No data available

(i) STOT-repeated exposure; No data available

Target Organs

None known.

(j) aspiration hazard;

Not applicable
Solid

Other Adverse Effects

The toxicological properties have not been fully investigated.

Symptoms / effects, both acute and delayed

Symptoms of allergic reaction may include rash, itching, swelling, trouble breathing, tingling of the hands and feet, dizziness, lightheadedness, chest pain, muscle pain or flushing.

11.2. Information on other hazards

Endocrine Disrupting Properties

Assess endocrine disrupting properties for human health. This product does not contain any known or suspected endocrine disruptors.

SECTION 12: ECOLOGICAL INFORMATION

12.1. Toxicity

Ecotoxicity effects

The product contains following substances which are hazardous for the environment. Very toxic to aquatic organisms. May cause long-term adverse effects in the environment. Do not allow material to contaminate ground water system.

| Component | Microtox | M-Factor |
|------------------|----------|----------|
| Cobalt hydroxide | | 1 |

12.2. Persistence and degradability Product contains heavy metals. Discharge into the environment must be avoided. Special

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Persistence
Degradability
Degradation in sewage treatment plant

pre-treatment is necessary
May persist.
Not relevant for inorganic substances.
Contains substances known to be hazardous to the environment or not degradable in waste water treatment plants.

12.3. Bioaccumulative potential

Product has a high potential to bioconcentrate

12.4. Mobility in soil

No information available

12.5. Results of PBT and vPvB assessment

In accordance with Annex XIII of the REACH Regulation, inorganic substances do not require assessment.

12.6. Endocrine disrupting properties

Endocrine Disruptor Information

This product does not contain any known or suspected endocrine disruptors

12.7. Other adverse effects **Persistent Organic Pollutant** **Ozone Depletion Potential**

This product does not contain any known or suspected substance
This product does not contain any known or suspected substance

SECTION 13: DISPOSAL CONSIDERATIONS

13.1. Waste treatment methods

Waste from Residues/Unused Products

Should not be released into the environment. Waste is classified as hazardous. Dispose of in accordance with the European Directives on waste and hazardous waste. Dispose of in accordance with local regulations.

Contaminated Packaging

Dispose of this container to hazardous or special waste collection point.

European Waste Catalogue (EWC)

According to the European Waste Catalog, Waste Codes are not product specific, but application specific.

Other Information

Do not flush to sewer. Waste codes should be assigned by the user based on the application for which the product was used. Do not empty into drains. Do not let this chemical enter the environment.

SECTION 14: TRANSPORT INFORMATION

IMDG/IMO

14.1. UN number

UN3550

14.2. UN proper shipping name

COBALT DIHYDROXIDE POWDER

14.3. Transport hazard class(es)

6.1

14.4. Packing group

I

ADR

14.1. UN number

UN3550

14.2. UN proper shipping name

COBALT DIHYDROXIDE POWDER

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14.3. Transport hazard class(es) 6.1
14.4. Packing group I

IATA

14.1. UN number UN3550
14.2. UN proper shipping name COBALT DIHYDROXIDE POWDER
14.3. Transport hazard class(es) 6.1
14.4. Packing group I

14.5. Environmental hazards Dangerous for the environment
Product is a marine pollutant according to the criteria set by IMDG/IMO

14.6. Special precautions for user No special precautions required.

14.7. Maritime transport in bulk according to IMO instruments Not applicable, packaged goods

SECTION 15: REGULATORY INFORMATION

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

International Inventories

China, X = listed, Australia, U.S.A. (TSCA), Canada (DSL/NDSL), Europe (EINECS/ELINCS/NLP), Australia (AICS), Korea (KECL), China (IECSC), Japan (ENCS), Philippines (PICCS), Taiwan (TCSI), Japan (ISHL), New Zealand (NZIoC), Japan (ISHL). US EPA (TSCA) - Toxic Substances Control Act, (40 CFR Part 710)

| Component | CAS No | EINECS | ELINCS | NLP | IECSC | TCSI | KECL | ENCS | ISHL |
|------------------|------------|-----------|--------|-----|-------|------|----------|------|------|
| Cobalt hydroxide | 21041-93-0 | 244-166-4 | - | - | X | X | KE-06099 | X | X |

| Component | CAS No | TSCA | TSCA Inventory notification - Active-Inactive | DSL | NDSL | AICS | NZIoC | PICCS |
|------------------|------------|------|---|-----|------|------|-------|-------|
| Cobalt hydroxide | 21041-93-0 | X | ACTIVE | X | - | X | X | - |

Legend: X - Listed '-' - Not Listed

KECL - NIER number or KE number (<http://ncis.nier.go.kr/en/main.do>)

Authorisation/Restrictions according to EU REACH Not applicable

| Component | CAS No | REACH (1907/2006) - Annex XIV - Substances Subject to Authorization | REACH (1907/2006) - Annex XVII - Restrictions on Certain Dangerous Substances | REACH Regulation (EC 1907/2006) article 59 - Candidate List of Substances of Very High Concern (SVHC) |
|------------------|------------|---|---|---|
| Cobalt hydroxide | 21041-93-0 | - | - | - |

Seveso III Directive (2012/18/EC)

| Component | CAS No | Seveso III Directive (2012/18/EC) - Qualifying Quantities for Major Accident Notification | Seveso III Directive (2012/18/EC) - Qualifying Quantities for Safety Report Requirements |
|------------------|------------|---|--|
| Cobalt hydroxide | 21041-93-0 | Not applicable | Not applicable |

Regulation (EC) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of dangerous chemicals

Not applicable

Contains component(s) that meet a 'definition' of per & poly fluoroalkyl substance (PFAS)?

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Not applicable

Take note of Directive 98/24/EC on the protection of the health and safety of workers from the risks related to chemical agents at work .

Take note of Directive 94/33/EC on the protection of young people at work

Take note of Dir 92/85/EC on the protection of pregnant and breastfeeding women at work

Take note of Dir 76/769/EEC relating to restrictions on the marketing and use of certain dangerous substances and preparations

National Regulations

UK - Take note of Control of Substances Hazardous to Health Regulations (COSHH) 2002 and 2005 Amendment

WGK Classification See table for values

| Component | Germany - Water Classification (AwSV) | Germany - TA-Luft Class |
|------------------|---------------------------------------|-------------------------|
| Cobalt hydroxide | WGK3 | |

15.2. Chemical safety assessment

A Chemical Safety Assessment/Report (CSA/CSR) has not been conducted

SECTION 16: OTHER INFORMATION

Full text of H-Statements referred to under sections 2 and 3

H302 - Harmful if swallowed

H330 - Fatal if inhaled

H317 - May cause an allergic skin reaction

H319 - Causes serious eye irritation

H334 - May cause allergy or asthma symptoms or breathing difficulties if inhaled

H350 - May cause cancer

H350i - May cause cancer by inhalation

H360 - May damage fertility or the unborn child

H400 - Very toxic to aquatic life

H411 - Toxic to aquatic life with long lasting effects

Legend

CAS - Chemical Abstracts Service

EINECS/ELINCS - European Inventory of Existing Commercial Chemical Substances/EU List of Notified Chemical Substances

PICCS - Philippines Inventory of Chemicals and Chemical Substances

IECSC - Chinese Inventory of Existing Chemical Substances

KECL - Korean Existing and Evaluated Chemical Substances

TSCA - United States Toxic Substances Control Act Section 8(b) Inventory

DSL/NDSL - Canadian Domestic Substances List/Non-Domestic Substances List

ENCS - Japanese Existing and New Chemical Substances

AICS - Australian Inventory of Chemical Substances

NZIoC - New Zealand Inventory of Chemicals

WEL - Workplace Exposure Limit

ACGIH - American Conference of Governmental Industrial Hygienists

DNEL - Derived No Effect Level

RPE - Respiratory Protective Equipment

LC50 - Lethal Concentration 50%

NOEC - No Observed Effect Concentration

PBT - Persistent, Bioaccumulative, Toxic

TWA - Time Weighted Average

IARC - International Agency for Research on Cancer Predicted No Effect Concentration (PNEC)

LD50 - Lethal Dose 50%

EC50 - Effective Concentration 50%

POW - Partition coefficient Octanol:Water

vPvB - very Persistent, very Bioaccumulative

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ADR - European Agreement Concerning the International Carriage of Dangerous Goods by Road

IMO/IMDG - International Maritime Organization/International Maritime Dangerous Goods Code

OECD - Organisation for Economic Co-operation and Development

BCF - Bioconcentration factor

Key literature references and sources for data

<https://echa.europa.eu/information-on-chemicals>

Suppliers safety data sheet, Chemadvisor - LOLI, Merck index, RTECS

ICAO/IATA - International Civil Aviation Organization/International Air Transport Association

MARPOL - International Convention for the Prevention of Pollution from Ships

ATE - Acute Toxicity Estimate

VOC - (Volatile Organic Compound)

Training Advice

Chemical incident response training.

Prepared By

Health, Safety and Environmental Department

Creation Date

12-Sep-2013

Revision Date

06-May-2025

Revision Summary

SDS sections updated.

This safety data sheet complies with Regulation UK SI 2019/758 and UK SI 2020/1577 as amended.

Disclaimer

The information provided in this Safety Data Sheet is correct to the best of our knowledge, information and belief at the date of its publication. The information given is designed only as a guidance for safe handling, use, processing, storage, transportation, disposal and release and is not to be considered a warranty or quality specification. The information relates only to the specific material designated and may not be valid for such material used in combination with any other materials or in any process, unless specified in the text

End of Safety Data Sheet