

according to Regulation UK SI 2019/758 and UK SI 2020/1577 as amended

Creation Date 11-Feb-2010 Revision Date 24-Jan-2024 Revision Number 6

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

1.1. Product identifier

Product Description: Sodium hydroxide, beads/pellets

Cat No.: 45780

Synonyms Caustic soda; Lye
Index No 011-002-00-6
CAS No 1310-73-2
Molecular Formula NaOH
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

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

Physical hazards

ALFAA45780

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Based on available data, the classification criteria are not met

Health hazards

Skin Corrosion/Irritation Serious Eye Damage/Eye Irritation Category 1 A (H314) Category 1 (H318)

Environmental hazards

Based on available data, the classification criteria are not met

Full text of Hazard Statements: see section 16

2.2. Label elements



Signal Word

Danger

Hazard Statements

H314 - Causes severe skin burns and eye damage

Precautionary Statements

P280 - Wear protective gloves/protective clothing/eye protection/face protection

P301 + P330 + P331 - IF SWALLOWED: Rinse mouth. Do NOT induce vomiting

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

P303 + P361 + P353 - IF ON SKIN (or hair): Take off immediately all contaminated clothing. Rinse skin with water or shower

2.3. Other hazards

Substance is not considered persistent, bioaccumulative and toxic (PBT) / very persistent and very bioaccumulative (vPvB)

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 % | CLP Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567 |
|------------------|-----------|-----------|----------|---|
| Sodium hydroxide | 1310-73-2 | 215-185-5 | > 95 | Skin Corr. 1A (H314) Eye Dam. 1 (H318) |
| Sodium carbonate | 497-19-8 | 207-838-8 | < 3 | Eye Irrit. 2 (H319) |

| Component | Specific concentration limits (SCL's) | M-Factor | Component notes |
|------------------|---|----------|-----------------|
| Sodium hydroxide | Skin Corr. 1A :: C>=5% Skin Corr. 1B :: 2%<=C<5% Eye Irrit. 2 :: 0.5%<=C<2% | - | - |

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| Skin Irrit. 2 :: 0.5%<=C<2% | | |
|-----------------------------|--|--|
|-----------------------------|--|--|

Note

Contains Sodium carbonate as an impurity

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.

Rinse immediately with plenty of water, also under the eyelids, for at least 15 minutes. **Eye Contact**

Immediate medical attention is required. Keep eye wide open while rinsing.

Wash off immediately with soap and plenty of water while removing all contaminated **Skin Contact**

clothes and shoes. Call a physician immediately.

Immediate medical attention is required. Do NOT induce vomiting. Drink plenty of water. Ingestion

Never give anything by mouth to an unconscious person.

Inhalation Remove to fresh air. If not breathing, give artificial respiration. Call a physician or poison

> control center immediately. 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.

Ensure that medical personnel are aware of the material(s) involved, take precautions to Self-Protection of the First Aider

protect themselves and prevent spread of contamination.

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

Causes burns by all exposure routes. Ingestion causes severe swelling, severe damage to the delicate tissue and danger of perforation: Product is a corrosive material. Use of gastric lavage or emesis is contraindicated. Possible perforation of stomach or esophagus should

be investigated

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

Notes to Physician Treat symptomatically.

SECTION 5: FIREFIGHTING MEASURES

5.1. Extinguishing media

Suitable Extinguishing Media

Substance is nonflammable; use agent most appropriate to extinguish surrounding fire. CO2, dry chemical, dry sand, 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

The product causes burns of eyes, skin and mucous membranes.

Hazardous Combustion Products

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Carbon monoxide (CO), Carbon dioxide (CO2), Sodium 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. Evacuate personnel to safe areas. Avoid contact with skin, eyes or clothing.

6.2. Environmental precautions

Should not be released into the environment. Do not allow material to contaminate ground water system. Do not flush into surface water or sanitary sewer system.

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. Use only under a chemical fume hood. Do not breathe dust. Do not ingest. If swallowed then seek immediate medical assistance.

Hygiene Measures

Handle in accordance with good industrial hygiene and safety practice. Keep away from food, drink and animal feeding stuffs. Do not eat, drink or smoke when using this product. Remove and wash contaminated clothing and gloves, including the inside, before re-use. Wash hands before breaks and after work.

7.2. Conditions for safe storage, including any incompatibilities

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

Technical Rules for Hazardous Substances (TRGS) 510 Class 8B Storage Class (LGK) (Germany)

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. **IRE** - 2021 Code of Practice for the Chemical Agents Regulations, Schedule 1. Published by the Health and Safety Authority

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| Component | The United Kingdom | European Union | Ireland |
|------------------|--------------------|----------------|----------------------------------|
| Sodium hydroxide | 2 mg/m³ STEL | | STEL: 2 mg/m ³ 15 min |

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) |
|--|----------------------------------|-------------------------------------|------------------------------------|---------------------------------------|
| Sodium hydroxide 1310-73-2 (> 95) | | | DNEL = 1mg/m ³ | |

Predicted No Effect Concentration (PNEC)

No information available.

8.2. Exposure controls

Engineering Measures

Use only under a chemical fume hood. Ensure that eyewash stations and safety showers are close to the workstation location. 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 |
|----------------|-------------------|-----------------|-------------|-----------------------|
| Neoprene | See manufacturers | - | EN 374 | (minimum requirement) |
| | recommendations | | | |

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:- Valve filtering: EN405; or; Half mask: EN140; plus filter, EN

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When RPE is used a face piece Fit Test should be conducted

Environmental exposure controls Prevent product from entering drains.

SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

9.1. Information on basic physical and chemical properties

Physical State Solid

Appearance White Odor Odorless

Odor Threshold

Melting Point/Range

Softening Point

No data available

No data available

Boiling Point/Range 1390 °C / 2534 °F @ 760 mmHg

Flammability (liquid) Not applicable Solid

Flammability (solid,gas) No information available

Explosion Limits No data available

Flash Point Not applicable Method - No information available

Autoignition Temperature No data available Decomposition Temperature No data available

pH 14
Viscosity Not applicable

Water Solubility Soluble

Solubility in other solvents No information available

Partition Coefficient (n-octanol/water)

Vapor Pressure 1 mmHg @ 739 °C

Density / Specific Gravity 2.13

Bulk Density

No data available

Vapor Density Not applicable Solid

Particle characteristics No data available

9.2. Other information

Molecular Formula NaOH Molecular Weight 40

Evaporation Rate Not applicable - Solid

SECTION 10: STABILITY AND REACTIVITY

10.1. Reactivity

None known, based on information available

10.2. Chemical stability

Water reactive. Hygroscopic.

10.3. Possibility of hazardous reactions

Hazardous PolymerizationNo information available.Hazardous ReactionsNone under normal processing.

10.4. Conditions to avoid

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

(5%)

Solid

10.5. Incompatible materials

Water, Metals, Acids,

10.6. Hazardous decomposition products

Carbon monoxide (CO). Carbon dioxide (CO2). Sodium 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 Based on available data, the classification criteria are not met **Dermal** Based on available data, the classification criteria are not met Inhalation Based on available data, the classification criteria are not met

| Component | LD50 Oral | LD50 Dermal | LC50 Inhalation |
|---|------------------|----------------------------|-------------------|
| Sodium hydroxide LD50 = 325 mg/kg (Rat) | | LD50 = 1350 mg/kg (Rabbit) | - |
| | | | |
| Sodium carbonate | 2800 mg/kg (Rat) | > 2000 mg/kg (rabbit) | 2.3 mg/l 2h (Rat) |

(b) skin corrosion/irritation; Category 1 A Based on available data, the classification criteria are not met

(c) serious eye damage/irritation; Category 1 Based on available data, the classification criteria are not met

(d) respiratory or skin sensitization;

Based on available data, the classification criteria are not met Respiratory Based on available data, the classification criteria are not met Skin

Based on available data, the classification criteria are not met (e) germ cell mutagenicity;

Mutagenic effects have occurred in experimental animals

(f) carcinogenicity; Based on available data, the classification criteria are not met

There are no known carcinogenic chemicals in this product

(g) reproductive toxicity; Based on available data, the classification criteria are not met

Based on available data, the classification criteria are not met (h) STOT-single exposure;

(i) STOT-repeated exposure; Based on available data, the classification criteria are not met

None known. **Target Organs**

(j) aspiration hazard; Not applicable

Solid

delayed

Symptoms / effects, both acute and Ingestion causes severe swelling, severe damage to the delicate tissue and danger of perforation. Product is a corrosive material. Use of gastric lavage or emesis is

contraindicated. Possible perforation of stomach or esophagus should be investigated.

11.2. Information on other hazards

Assess endocrine disrupting properties for human health. This product does not contain any **Endocrine Disrupting Properties**

known or suspected endocrine disruptors.

SECTION 12: ECOLOGICAL INFORMATION

12.1. Toxicity
Ecotoxicity effects

Do not empty into drains. Contains a substance which is:. Harmful to aquatic organisms. The product contains following substances which are hazardous for the environment.

| Component | Freshwater Fish | Water Flea | Freshwater Algae |
|------------------|---|--|------------------|
| Sodium hydroxide | LC50: = 45.4 mg/L, 96h static (Oncorhynchus mykiss) | - | - |
| Sodium carbonate | Lepomis macrochirus: LC50: 300 mg/L/96h Gambusia affinis: LC50: 740 mg/L/96h | EC50: = 265 mg/L, 48h (Daphnia magna) | |

| Component | Microtox | M-Factor |
|------------------|----------|----------|
| Sodium hydroxide | - | |
| Sodium carbonate | - | |

12.2. Persistence and degradability

Persistence

Soluble in water, Persistence is unlikely, based on information available.

Degradation in sewage treatment plant

Contains substances known to be hazardous to the environment or not degradable in waste

water treatment plants.

12.3. Bioaccumulative potential

Bioaccumulation is unlikely

12.4. Mobility in soil

The product is water soluble, and may spread in water systems Will likely be mobile in the

environment due to its water solubility. Highly mobile in soils

12.5. Results of PBT and vPvB

assessment

Substance is not considered persistent, bioaccumulative and toxic (PBT) / very persistent

and very bioaccumulative (vPvB).

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

Chemical waste generators must determine whether a discarded chemical is classified as a hazardous waste. Chemical waste generators must also consult local, regional, and national hazardous waste regulations to ensure complete and accurate classification. 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. Large amounts will affect pH and harm aquatic organisms. Solutions with high pH-value must be neutralized before discharge.

SECTION 14: TRANSPORT INFORMATION

IMDG/IMO

14.1. UN number UN1823

14.2. UN proper shipping name SODIUM HYDROXIDE, SOLID

14.3. Transport hazard class(es) 8 14.4. Packing group 8

ADR

<u>14.1. UN number</u> UN1823

14.2. UN proper shipping name SODIUM HYDROXIDE, SOLID

14.3. Transport hazard class(es) 8 14.4. Packing group II

IATA

14.1. UN number UN1823

14.2. UN proper shipping name SODIUM HYDROXIDE, SOLID

14.3. Transport hazard class(es) 8
14.4. Packing group 8

14.5. Environmental hazards No hazards identified

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). US EPA (TSCA) - Toxic Substances Control Act, (40 CFR Part 710)

| Component | CAS No | EINECS | ELINCS | NLP | IECSC | TCSI | KECL | ENCS | ISHL |
|------------------|-----------|-----------|--------|-----|-------|------|----------|------|------|
| Sodium hydroxide | 1310-73-2 | 215-185-5 | - | - | Х | X | KE-31487 | Х | Х |
| Sodium carbonate | 497-19-8 | 207-838-8 | - | - | Х | X | KE-31380 | X | Х |

| | Component | CAS No | TSCA | TSCA Inventory notification - Active-Inactive | DSL | NDSL | AICS | NZIoC | PICCS |
|---|------------------|-----------|------|---|-----|------|------|-------|-------|
| | Sodium hydroxide | 1310-73-2 | X | ACTIVE | X | - | X | Х | X |
| Γ | Sodium carbonate | 497-19-8 | X | ACTIVE | Х | - | Х | Х | Х |

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

| Component | CASNO | DEACH (4007/2006) | DEACH (4007/2006) | DEACH Population /EC |
|-----------|----------|---------------------|---------------------|----------------------|
| Component | I CAS No | REACH (1907/2006) - | REACH (1907/2006) - | REACH Regulation (EC |

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| | | Annex XIV - Substances Subject to Authorization | Annex XVII - Restrictions on Certain Dangerous Substances | 1907/2006) article 59 - Candidate List of Substances of Very High Concern (SVHC) |
|------------------|-----------|--|---|---|
| Sodium hydroxide | 1310-73-2 | - | Use restricted. See item 75. | - |
| | | | (see link for restriction details) | |
| Sodium carbonate | 497-19-8 | - | Use restricted. See item | - |
| | | | 75. | |
| | | | (see link for restriction | |
| | | | details) | |

REACH links

https://echa.europa.eu/substances-restricted-under-reach

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 |
|------------------|-----------|---|--|
| Sodium hydroxide | 1310-73-2 | Not applicable | Not applicable |
| Sodium carbonate | 497-19-8 | 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)? 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 .

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 |
|------------------|---------------------------------------|-------------------------|
| Sodium hydroxide | WGK1 | |
| Sodium carbonate | WGK1 | |

| Component | Switzerland - Ordinance on the Reduction of Risk from handling of hazardous substances preparation (SR 814.81) | Switzerland - Ordinance on Incentive Taxes on Volatile Organic Compounds (OVOC) | Switzerland - Ordinance of the Rotterdam Convention on the Prior Informed Consent Procedure |
|--------------------|--|---|--|
| Sodium hydroxide | Prohibited and Restricted | | |
| 1310-73-2 (> 95) | Substances | | |

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

H314 - Causes severe skin burns and eye damage

H318 - Causes serious eye damage H319 - Causes serious eye irritation

Legend

CAS - Chemical Abstracts Service

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

EINECS/ELINCS - European Inventory of Existing Commercial Chemical DSL/NDSL - Canadian Domestic Substances List/Non-Domestic 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

Substances List **ENCS** - Japanese Existing and New Chemical Substances AICS - Australian Inventory of Chemical Substances

ICAO/IATA - International Civil Aviation Organization/International Air

MARPOL - International Convention for the Prevention of Pollution from

NZIoC - New Zealand Inventory of Chemicals

Predicted No Effect Concentration (PNEC)

POW - Partition coefficient Octanol:Water

vPvB - very Persistent, very Bioaccumulative

EC50 - Effective Concentration 50%

IARC - International Agency for Research on Cancer

TWA - Time Weighted Average

LD50 - Lethal Dose 50%

Transport Association

ATE - Acute Toxicity Estimate VOC - (Volatile Organic Compound)

ACGIH - American Conference of Governmental Industrial Hygienists

WEL - Workplace Exposure Limit **DNEL** - Derived No Effect Level

RPE - Respiratory Protective Equipment LC50 - Lethal Concentration 50%

NOEC - No Observed Effect Concentration PBT - Persistent, Bioaccumulative, Toxic

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

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

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

Training Advice

Chemical hazard awareness training, incorporating labelling, Safety Data Sheets (SDS), Personal Protective Equipment (PPE) and

Ships

Use of personal protective equipment, covering appropriate selection, compatibility, breakthrough thresholds, care, maintenance, fit and standards.

First aid for chemical exposure, including the use of eye wash and safety showers.

Chemical incident response training.

Prepared By Health, Safety and Environmental Department

Creation Date 11-Feb-2010 **Revision Date** 24-Jan-2024

Revision Summary New emergency telephone response service provider.

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