This safety data sheet was created pursuant to the requirements of: Regulation (EC) No. 1907/2006 and Regulation (EC) No. 1272/2008



Revision date: 20-Aug-2021 Revision Number: 1

SECTION 1: Identification of the substance/mixture and of the company/undertaking

1.1. Product identifier

Product Name: Kluthe Soft - Pinselreiniger

Article number: 061360330000

UFI: 9TQ5-5PHY-DJ0X-P5SF

Hazard components for labeling: Contains hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2%

aromatics, hydrocarbons, C9, aromats

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

Product categories [PC]: PC35 - Washing and cleaning products (including solvent based products)

1.3. Details of the supplier of the safety data sheet

Supplier: conti coatings GmbH

Feldstrasse 55

D - 46149 Oberhausen Telefon: +49 208/ 9948-0 Telefax: +49 208/ 650625 www.conticoatings.com

E-mail address sds.ob@kluthe.com

1.4. Emergency telephone number

Emergency Telephone: +49 177 / 214 4737 (24 h)

Emergency Telephone - §45 - (EC)1272/2008				
Europe	112			
Austria	+43 1 406 43 43 (Giftinformationszentrale)			

SECTION 2: Hazards identification

2.1. Classification of the substance or mixture

Aspiration hazard	Category 1 - (H304)
Chronic aquatic toxicity	Category 3 - (H412)

2.2. Label elements



Signal word: Danger

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Hazard components for labeling:

Contains hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics, hydrocarbons, C9, aromats

Hazard statements:

H304 - May be fatal if swallowed and enters airways.

H412 - Harmful to aquatic life with long lasting effects.

EU Specific Hazard Statements:

EUH066 - Repeated exposure may cause skin dryness or cracking.

Precautionary Statements - EU (§28, 1272/2008):

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

P102 - Keep out of reach of children

P301 + P310 - IF SWALLOWED: Immediately call a POISON CENTER or doctor

P331 - Do NOT induce vomiting

P405 - Store locked up

P501 - Dispose of contents/ container to an approved waste disposal plant

Additional information

This product requires child resistant fastenings when supplied to the general public unless the product is placed on the market in the form of aerosols or in a container with a sealed spray attachment.

2.3. Other hazards

Harmful to aquatic life.

SECTION 3: Composition/information on ingredients

organic solvents, additives

3.1 Substances

Not applicable

3.2 Mixtures

Chemical name	CAS No	EC No	REACH registration number	Classification according to Regulation (EC) No. 1272/2008 [CLP]	Weight-%
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	-	918-481-9	01-2119457273-39	Asp. Tox. 1 (H304) (EUH066)	75 - < 100
hydrocarbons, C9, aromats	-	918-668-5	01-2119455851-35	Flam. Liq. 3 (H226) Asp. Tox. 1 (H304) STOT SE 3 (H335) STOT SE 3 (H336) Aquatic Chronic 2 (H411) (EUH066)	10 - < 25

Acute Toxicity Estimate:

If LD50/LC50 data is not available or does not correspond to the classification category, then the appropriate conversion value from CLP Annex I, Table 3.1.2, is used to calculate the acute toxicity estimate (ATEmix) for classifying a mixture based on its components

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Chemical name	Oral LD50	Dermal LD50		Inhalation LC50 - 4 hour - vapor - mg/L	
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics -	No data available	5005	8.5	No data available	No data available
hydrocarbons, C9, aromats	3592	3200	No data available	No data available	No data available

Full text of H- and EUH-phrases: see section 16

SECTION 4: First aid measures

4.1. Description of first aid measures

General advice: Immediate medical attention is required. Show this safety data sheet to the doctor in

attendance.

Inhalation: Aspiration into lungs can produce severe lung damage. If breathing has stopped, give

artificial respiration. Get medical attention immediately. Remove to fresh air. Avoid direct contact with skin. Use barrier to give mouth-to-mouth resuscitation. If breathing is difficult, (trained personnel should) give oxygen. Get immediate medical advice/attention.

Delayed pulmonary edema may occur.

Eye contact: Rinse thoroughly with plenty of water for at least 15 minutes, lifting lower and upper

eyelids. Consult a physician.

Skin contact: Wash skin with soap and water. In the case of skin irritation or allergic reactions see a

physician.

Ingestion: ASPIRATION HAZARD IF SWALLOWED - CAN ENTER LUNGS AND CAUSE

DAMAGE. Do NOT induce vomiting. If vomiting occurs spontaneously, keep head below

hips to prevent aspiration. Rinse mouth. Never give anything by mouth to an

unconscious person. Get immediate medical advice/attention.

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. Avoid direct contact with skin. Use barrier to give mouth-to-mouth resuscitation. Use personal protective equipment as

required.

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

Symptoms: Difficulty in breathing. Coughing and/ or wheezing. Dizziness.

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

Note to physicians: Because of the danger of aspiration, emesis or gastric lavage should not be employed

unless the risk is justified by the presence of additional toxic substances.

SECTION 5: Firefighting measures

5.1. Extinguishing media

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Suitable Extinguishing Media: Use extinguishing measures that are appropriate to local circumstances and the

surrounding environment.

Large Fire: CAUTION: Use of water spray when fighting fire may be inefficient.

Unsuitable extinguishing media: Do not scatter spilled material with high pressure water streams.

5.2. Special hazards arising from the substance or mixture

Specific hazards arising from the

chemical:

No information available.

5.3. Advice for firefighters

Special protective equipment and precautions for fire-fighters:

Firefighters should wear self-contained breathing apparatus and full firefighting turnout

gear. Use personal protection equipment.

SECTION 6: Accidental release measures

6.1. Personal precautions, protective equipment and emergency procedures

Personal precautions: Ensure adequate ventilation. Use personal protective equipment as required.

Other information: Refer to protective measures listed in Sections 7 and 8.

For emergency responders: Use personal protection recommended in Section 8.

6.2. Environmental precautions

Environmental precautions: See Section 12 for additional Ecological Information.

6.3. Methods and material for containment and cleaning up

Methods for containment: Prevent further leakage or spillage if safe to do so.

Methods for cleaning up: Take up mechanically, placing in appropriate containers for disposal.

Prevention of secondary hazards: Clean contaminated objects and areas thoroughly observing environmental regulations.

6.4. Reference to other sections

Reference to other sections: See section 8 for more information. See section 13 for more information.

SECTION 7: Handling and storage

7.1. Precautions for safe handling



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Advice on safe handling: Ensure adequate ventilation.

General hygiene considerations: Handle in accordance with good industrial hygiene and safety practice.

7.2. Conditions for safe storage, including any incompatibilities

Storage Conditions: Keep containers tightly closed in a dry, cool and well-ventilated place. Store locked up.

Keep out of the reach of children. Store away from other materials.

7.3. Specific end use(s)

Other information: No information available.

SECTION 8: Exposure controls/personal protection

8.1. Control parameters

Exposure Limits:

Chemical name	European Union	Germany	Netherlands	Spain	United Kingdom	Hungary
hydrocarbons, C9,		RCP: C9-14				
aromats		aromates:				
-		STEL: 50 mg/m ³ -				
		2(II)				

Chemical name	Austria	Switzerland	Poland	Norway	Ireland	Russia
hydrocarbons, C10 - 13,		TWA: 50 ppm	STEL: 900 mg/m ³			
n-alkanes, i-alkanes,		TWA: 300 mg/m ³	TWA: 300 mg/m ³			
cyclics, < 2% aromatics		STEL: 100 ppm				
-		STEL: 600 mg/m ³				

Biological occupational exposure

limits:

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):

component information:

Worker - inhalative:

Chemical name	long term, systemic	short term, systemic	long term, local	short term, local
hydrocarbons, C9, aromats	150 mg/m ³			

Worker - dermal:

Chemical name	long term, systemic	short term, systemic	long term, local	short term, local
hydrocarbons, C9, aromats	25 mg/kg bw/day			

Consumer - inhalative:

Chemical name	long term systemic	short term, systemic	long term, local	short term, local
Onomioai namo	iong torin, by otonino	Onion t tornin, oyotonino	long torm, loour	onort torm, room

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Chemical name	long term, systemic	short term, systemic	long term, local	short term, local
hydrocarbons, C9, aromats	32 mg/m³			

Consumer - dermal:

Chemical name	long term, systemic	short term, systemic	long term, local	short term, local
hydrocarbons, C9, aromats	11 mg/kg bw/day			

consumer - oral:

Chemical name	long term, systemic	short term, systemic	long term, local	short term, local
hydrocarbons, C9, aromats	11 mg/kg bw/day			

Predicted No Effect Concentration (PNEC): No information available

8.2. Exposure controls

Engineering controls: None under normal use conditions.

Personal protective equipment:



Eye/face protection: If splashes are likely to occur, wear safety glasses with side-shields.

PPE - Glove material	Glove thickness	Break through time
NBR (Nitrile rubber)	0.5 mm	>=480 min.

Skin and body protection: No special protective equipment required.

Respiratory protection: No protective equipment is needed under normal use conditions. If exposure limits are

exceeded or irritation is experienced, ventilation and evacuation may be required.

Recommended Filter Type: Filtering device (full mask or mouthpiec AP-2

Environmental exposure controls: No information available.

SECTION 9: Physical and chemical properties

9.1. Information on basic physical and chemical properties

Appearance Liquid

Color colorless

Odor characteristic

Conditions Method Remarks

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Melting point / melting range Not established

Boiling point / boiling range 180 - 234 °C

Flammability Not established

Decomposition temperature not relevant

Flash point ~ 64 °C

Autoignition temperature ~ 240 °C

Lower explosive limit 0.6 Vol%

Upper explosion limit 8 Vol%

Vapor pressure > 1100 hPa 50 °C

Density ~ 0.822 g/cm³ 20 °C

Water solubility Miscible

pH Not applicable

pH (as aqueous solution) solution (1 %)

Partition coefficient Not established

Kinematic viscosity < 20.5 mm²/s 40 °C

Odor threshold Not established

Relative density

Not established

Evaporation rate Not established

Relative vapor density no data available Particle Size no data available Particle Size Distribution no data available

9.2. Other information

Bulk density:no data availableSoftening pointNo information availableMolecular weightNo information available

9.2.1. Information with regard to physical hazard classes:

Explosive properties Not applicable Oxidizing properties Not applicable

9.2.2. Other safety characteristics: No information available

SECTION 10: Stability and reactivity

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10.1. Reactivity

Reactivity: No information available.

10.2. Chemical stability

Stability: Stable under normal conditions.

Explosion data:

Sensitivity to mechanical impact: None. Sensitivity to static discharge: None.

10.3. Possibility of hazardous reactions

Possibility of hazardous reactions: None under normal processing.

10.4. Conditions to avoid

Conditions to avoid: None known based on information supplied.

10.5. Incompatible materials

Incompatible materials: None known based on information supplied.

10.6. Hazardous decomposition products

Hazardous decomposition products: None known based on information supplied.

SECTION 11: Toxicological information

11.1. Information on toxicological effects

Information on likely routes of exposure:

Product Information: The product has not been tested

Inhalation: Specific test data for the substance or mixture is not available. Aspiration into lungs can

produce severe lung damage. May cause pulmonary edema. Pulmonary edema can be

fatal. May cause irritation of respiratory tract.

Eye contact: Specific test data for the substance or mixture is not available. May cause irritation.

Skin contact: Repeated exposure may cause skin dryness or cracking.

Ingestion: Specific test data for the substance or mixture is not available. Potential for aspiration if

swallowed. May cause lung damage if swallowed. Aspiration may cause pulmonary

edema and pneumonitis. May be fatal if swallowed and enters airways.

Symptoms related to the physical, chemical and toxicological characteristics:

Symptoms: Difficulty in breathing. Coughing and/ or wheezing. Dizziness.

Numerical measures of toxicity:

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Acute toxicity: The following values are calculated based on chapter 3.1 of the GHS document

ATEmix (oral) 64,000.00 mg/kg ATEmix (inhalation-dust/mist) 11.30 mg/l

Chemical name	Parameter	Species	effektive Dosis	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics -	Oral LD50	Rat	> 5000 mg/kg	
hydrocarbons, C9, aromats	Oral LD50	Rat	3592 mg/kg	OECD 401

Chemical name	Parameters	Species	Effective dose	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics -	Dermal LD50	Rabbit	> 5000 mg/kg	
hydrocarbons, C9, aromats -	Dermal LD50	Rabbit	> 3160 mg/kg	OECD 402

Delayed and immediate effects as well as chronic effects from short and long-term exposure:

Skin corrosion/irritation: No information available.

Serious eye damage/eye irritation:

No information available.

Respiratory or skin sensitization: No information available.

Germ cell mutagenicity: No information available.

Carcinogenicity: No information available.

Reproductive toxicity: No information available.

STOT - single exposure: No information available.

STOT - repeated exposure: No information available.

Aspiration hazard: May be fatal if swallowed and enters airways.

11.2. Information on other hazards

11.2.1. Endocrine disrupting properties

No information available.

11.2.2. Other information

No information available.

SECTION 12: Ecological information

12.1. Toxicity

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Ecotoxicity: Harmful to aquatic life with long lasting effects.

fish toxicity:

Chemical name	Parameter	Species	Effective dose	Exposure time	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics -	LL0	Oncorhynchus mykiss	1000 mg/L	96 h	
hydrocarbons, C9, aromats	LC50	Oncorhynchus mykiss	9.22 mg/L	96 h	

toxicity to crustacea:

Chemical name	Parameter	Species	Effective dose	Exposure time	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	EL0	Daphnia magna	1000 mg/L	48 h	
hydrocarbons, C9, aromats	EC50	Daphnia magna	6.14 mg/L	48 h	

Algae Toxicity:

Chemical name	Parameter	Species	Effective dose	Exposure time	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	EL0	Pseudokirchneriella subcapitata	1000 mg/L	72 h	
hydrocarbons, C9, aromats	EL50	Pseudokirchneriella subcapitata	2.6 - 2.9 mg/L	72 h	

12.2. Persistence and degradability

Persistence and degradability:

Chemical name	degradation rate	test duration	Rapidly biodegradable	Remarks	Method
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics -	80 %	28 d	Yes		
hydrocarbons, C9, aromats -			Yes		

12.3. Bioaccumulative potential

Bioaccumulation:

Chemical name	Partition coefficient	Bioconcentration factor (BCF)
enomical name	i di titioni dodinioni	Disconication laster (Doi)

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hydrocarbons, C10 - 13, n-alkanes, i-alkanes,	3	
cyclics, < 2% aromatics		
-		

12.4. Mobility in soil

Mobility in soil: No information available.

Mobility: No information available.

12.5. Results of PBT and vPvB assessment

PBT and vPvB assessment:

Chemical name	PBT and vPvB assessment
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	The substance is not PBT / vPvB
hydrocarbons, C9, aromats -	The substance is not PBT / vPvB

12.6. Endocrine disrupting properties.

No information available.

12.7. Other adverse effects.

No information available.

SECTION 13: Disposal considerations

13.1. Waste treatment methods

Waste from residues/unused products:

Dispose of in accordance with local regulations. Dispose of waste in accordance with

environmental legislation.

Contaminated packaging: Do not reuse empty containers.

Waste codes / waste designations according to EWC / AVV: 07 01 04* (other organic solvents, washing liquids and mother liquors)

SECTION 14: Transport information

14.1. UN number

ADR: Not regulated RID: Not regulated IMDG: Not regulated IATA: Not regulated Not regulated Not regulated

14.2 UN proper shipping name

ADR: Not regulated RID: Not regulated

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IMDG: Not regulated IATA: Not regulated

14.3. Transport hazard class(es)

ADR: Not regulated RID: Not regulated IMDG: Not regulated IATA: Not regulated

14.4. Packing group

ADR: Not regulated RID: Not regulated IMDG: Not regulated IATA: Not regulated Not regulated Not regulated

14.5. Environmental hazards

ADR: Not regulated RID: Not regulated IMDG: Not regulated IATA: Not regulated Not regulated Not regulated

14.6. Special precautions for user

ADR: Not regulated RID: Not regulated IMDG: Not regulated IATA: Not regulated Not regulated Not regulated

14.7. Transport in bulk according to Annex II of MARPOL and the IBC Code

No information available

SECTION 15: Regulatory information

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

European Union:

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

Authorizations and/or restrictions on use:

• This product contains one or more substance(s) subject to restriction (Regulation (EC) No. 1907/2006 (REACH), Annex XVII)

Chemical name	Substance subject to authorization per REACH Annex XIV	Restricted substance per REACH Annex XVII
hydrocarbons, C10 - 13, n-alkanes, i-alkanes,		28.
cyclics, < 2% aromatics		29.
-		

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hydrocarbons, C9, aromats	3.
-	28.
	29.
	40.

Persistent Organic Pollutants: Not applicable

Ozone-depleting substances (ODS) regulation (EC) 1005/2009: Not applicable

volatile organic compounds (VOC) content:

acc. reg. 2010/75/EG: 85 % acc. reg. 2004/42/EG (Decopaint): 797 g/L

National regulations:

Germany:

Water hazard class (WGK): obviously hazardous to water (WGK 2) - Classification according to AwSV

Chemical name	WGK Classification (AwSV)	ID number
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	1	-
hydrocarbons, C9, aromats	2	-

TA Luft (German Air Pollution Control Regulation):

org. substances (Ziffer 5.2.5): 90 - 95% org. subst. (digit 5.2.5) class I: 5 - 10%

Storage class (TRGS 510): 10 • LGK10 - Combustible liquids unless storage class 3

France:

Occupational Illnesses (R-463-3, France):

Chemical name	French RG number
hydrocarbons, C10 - 13, n-alkanes, i-alkanes, cyclics, < 2% aromatics	RG 84
hydrocarbons, C9, aromats -	RG 84

RG 84 - Occupational conditions caused by liquid organic solvents

Austria:

Flammable Liquids Regulations, VbF: Not regulated

Switzerland:

VOC content:: acc. VOCV CH 814.018, att. 1: 85 %

International Inventories:

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TSCA Does not comply DSL/NDSL Does not comply **EINECS/ELINCS** Complies **ENCS** Does not comply **IECSC** Does not comply KECL Does not comply **PICCS** Does not comply AICS Does not comply

Legend:

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

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

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

ENCS - Japan Existing and New Chemical Substances

IECSC - China Inventory of Existing Chemical Substances

KECL - Korean Existing and Evaluated Chemical Substances

PICCS - Philippines Inventory of Chemicals and Chemical Substances

AICS - Australian Inventory of Chemical Substances

15.2. Chemical safety assessment

Chemical Safety Report: No information available

SECTION 16: Other information

Key or legend to abbreviations and acronyms used in the safety data sheet:

Full text of H-Statements referred to under section 3:

EUH066 - Repeated exposure may cause skin dryness or cracking

H226 - Flammable liquid and vapor

H304 - May be fatal if swallowed and enters airways

H335 - May cause respiratory irritation

H336 - May cause drowsiness or dizziness

H411 - Toxic to aquatic life with long lasting effects

Legend:

ADN: European Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways

(Accord européen relatif au transport international des marchandises dangereuses par voies de navigation intérieures)

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

(Accord européen relatif transport des merchandises dangereuses par route)

AGW: Occupational threshold limit value (Arbeitsplatzgrenzwert – Germany)

BCF: Bio-Concentration Factor

BOD(5): Biochemical oxygen demand (within 5 days)

CAS: Chemical Abstract Service

CLP: Classification, Labelling and Packaging

CMR: Carcinogenic, Mutagenic, toxic for Reproduction DIN: German Standards Institute / German industrial norm

DNEL: Derived No Effect Level DOC: Dissolved organic carbon

EAK/ AVV: European waste catalogue/ waste directory-regulation

EC50: Effective Concentration 50% ECHA: European Chemical Agency

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EINECS: European Inventory of Existing Commercial Chemical Substances

GHS: Globally Harmonised System of Classification, Labelling and Packaging of Chemicals

IATA: International Air Transport Association

IC50: Inhibition Concentration 50%

IMDG: International Maritime Dangerous Goods Code LC50: Lethal Concentration 50% - LD50: Lethal dose 50%

MAK: Treshold limit values Germany

NLP: No Longer Polymers

NOAEC: No Observed Adverse Effect Concentration

NOAEL: No Observed Adverse Effect Level

OECD: Organization for Economic Cooperation and Development

PBT: persistent, bioaccumulative, toxic

PC: Product category

PNEC: Predicted No Effect Concentration

REACh: Registration, Evaluation and Authorization of Chemicals

RID:Regulations concerning the international carriage of dangerous goods by rail

(Règlement International concernant le transport de marchandises dangereuses par chemin de fer)

STEL: Short-term Exposure Limit STP: Sewage treatment plant

SVHC: Substance of Very High Concern

TLV: Threshold Limit Value TWA: Time Weighted Average

UN: United Nations

VOC: Volatile Organic Compounds

vPvB: very persistent, very bioaccumulative

Section 8: EXPOSURE CONTROLS/PERSONAL PROTECTION

Ceiling: Maximum limit value

* Skin designation

Tea
Method Used
Calculation method

Key literature references and sources for data used to compile the SDS:

European Chemicals Agency (ECHA)

Agency for Toxic Substances and Disease Registry (ATSDR)

U.S. Environmental Protection Agency ChemView Database

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European Food Safety Authority (EFSA)

EPA (Environmental Protection Agency)

Acute Exposure Guideline Level(s) (AEGL(s))

U.S. Environmental Protection Agency Federal Insecticide, Fungicide, and Rodenticide Act

U.S. Environmental Protection Agency High Production Volume Chemicals

Food Research Journal

Hazardous Substance Database

International Uniform Chemical Information Database (IUCLID)

Japan GHS Classification

Australia National Industrial Chemicals Notification and Assessment Scheme (NICNAS)

NIOSH (National Institute for Occupational Safety and Health)

National Library of Medicine's ChemID Plus (NLM CIP)

National Library of Medicine's PubMed database (NLM PUBMED)

National Toxicology Program (NTP)

New Zealand's Chemical Classification and Information Database (CCID)

Organization for Economic Co-operation and Development Environment, Health, and Safety Publications

Organization for Economic Co-operation and Development High Production Volume Chemicals Program

Organization for Economic Co-operation and Development Screening Information Data Set

RTECS (Registry of Toxic Effects of Chemical Substances)

World Health Organization

Revision date: 20-Aug-2021

This material safety data sheet complies with the requirements of Regulation (EC) No. 1907/2006:

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