SAFETY DATA SHEET

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

1.1. Product identifier

Name of the substance Isomerates

Identification number 649-277-00-5 (Index number) 01-2119480399-24-0047 Registration number

Synonyms None. SDS number 2014

Issue date 10-January-2020

Version number 02

Revision date 07-February-2020 Supersedes date 10-January-2020

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

Identified uses Use as a fuel.

A complete list of registered uses for this product can be found in the table of content of the

exposure scenario for communication, available as an annex to the eSDS.

Uses advised against All other uses. 1.3. Details of the supplier of the safety data sheet

Supplier

Valero Energy Ltd Company name **Address** 1 Canada Square,

> London E14 5AA.

United Kingdom

Telephone 01/210 345 4593 (General information; US)

e-mail CorpHSE@valero.com Contact person Industrial Hygienist 1.4. Emergency telephone 0044/(0)18 65 407333

number

SECTION 2: Hazards identification

2.1. Classification of the substance or mixture

The substance has been assessed and/or tested for its physical, health and environmental hazards and the following classification applies.

Classification according to Regulation (EC) No 1272/2008 as amended

Physical hazards

Flammable liquids H224 - Extremely flammable liquid Category 1

and vapour.

Health hazards

Skin corrosion/irritation Category 2 H315 - Causes skin irritation.

Germ cell mutagenicity Category 1B H340 - May cause genetic defects.

Carcinogenicity Category 1B H350 - May cause cancer.

> H361 - Suspected of damaging Category 2

fertility or the unborn child.

Category 3 narcotic effects H336 - May cause drowsiness or Specific target organ toxicity - single exposure

dizziness.

Aspiration hazard H304 - May be fatal if swallowed Category 1

and enters airways.

Environmental hazards

Reproductive toxicity

H411 - Toxic to aquatic life with Hazardous to the aquatic environment, Category 2

long-term aquatic hazard long lasting effects.

May be ignited by heat, sparks or flames. May be fatal if swallowed and enters airways. May **Hazard summary**

cause drowsiness and dizziness. May cause cancer. Causes skin irritation. Possible reproductive

hazard. May cause genetic defects. Dangerous for the environment if discharged into

watercourses.

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2.2. Label elements

Label according to Regulation (EC) No. 1272/2008 as amended

Contains: Naphtha (petroleum), isomerisation

Hazard pictograms



Signal word Danger

Hazard statements

H224 Extremely flammable liquid and vapour.
H304 May be fatal if swallowed and enters airways.

H315 Causes skin irritation.

H336 May cause drowsiness or dizziness.

H340 May cause genetic defects.

H350 May cause cancer.

H361 Suspected of damaging fertility or the unborn child.

H411 Toxic to aquatic life with long lasting effects.

Precautionary statements

Prevention

P201 Obtain special instructions before use.

P210 Keep away from heat, hot surfaces, sparks, open flames and other ignition sources. No smoking.

P273 Avoid release to the environment.

None.

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

Response

P301 + P310 IF SWALLOWED: Immediately call a POISON CENTRE/doctor.

P331 Do NOT induce vomiting.

Storage

P403 + P233 Store in a well-ventilated place. Keep container tightly closed.

Disposal Not assigned.

Supplemental label information

2.3. Other hazards Static accumulating flammable liquid can become electrostatically charged even in bonded and

grounded equipment. This substance does not meet vPvB / PBT criteria of Regulation (EC) No 1907/2006, Annex XIII. Hydrogen sulphide (H2S) can accumulate in the headspace of storage

tanks and reach potentially hazardous concentrations.

SECTION 3: Composition/information on ingredients

3.1. Substances

General information

Chemical name	%	CAS-No. / EC No.	REACH Registration No.	Index No.	Notes
Naphtha (petroleum), isomer	risation 100	64741-70-4 265-073-5	01-2119480399-24-0047	649-277-00-5	
		sp. Tox. 1;H304, Skin I 350, Repr. 2:H361, Ag	rrit. 2;H315, STOT SE 3;H33	36, Muta.	Р

List of abbreviations and symbols that may be used above

Note P: The classification as a carcinogen or mutagen need not apply if it can be shown that the substance contains less than 0,1 % w/w benzene (EINECS No 200-753-7). When the substance is not classified as a carcinogen at least the precautionary statements (P102-)P260-P262-P301 + P310-P331 (Table 3.1) or the S-phrases (2-)23-24-62 (Table 3.2) shall apply. This note applies only to certain complex oil-derived substances in Part 3.

Composition comments

This product is registered under the REACH Regulation 1907/2006 as a UVCB. All concentrations

are in percent by weight unless ingredient is a gas.

Hydrogen sulphide (H2S) can accumulate in the headspace of storage tanks and reach potentially

hazardous concentrations. The full text for all H-statements is displayed in section 16.

SECTION 4: First aid measures

General information Ensure that medical personnel are aware of the material(s) involved, and take precautions to

protect themselves.

4.1. Description of first aid measures

Inhalation Remove victim to fresh air and keep at rest in a position comfortable for breathing. Call a poison

centre or doctor/physician if you feel unwell.

Skin contact Take off immediately all contaminated clothing. Rinse skin with water/shower. If skin irritation

occurs: Get medical advice/attention. Wash contaminated clothing before reuse.

Eye contact

Ingestion

Immediately flush eyes with plenty of water for at least 15 minutes. Remove contact lenses, if

present and easy to do. Get medical attention if irritation develops and persists.

Call a physician or poison control centre immediately. Rinse mouth. Do not induce vomiting. If vomiting occurs, keep head low so that stomach content doesn't get into the lungs.

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

Aspiration may cause pulmonary oedema and pneumonitis. May cause drowsiness and dizziness. Headache. Nausea, vomiting. Direct contact with eyes may cause temporary irritation. Skin irritation. May cause redness and pain.

4.3. Indication of any immediate medical attention and special treatment needed Provide general supportive measures and treat symptomatically. Thermal burns: Flush with water immediately. While flushing, remove clothes which do not adhere to affected area. Call an ambulance. Continue flushing during transport to hospital. Keep victim under observation. Symptoms may be delayed.

SECTION 5: Firefighting measures

General fire hazards Extremely flammable liquid and vapour.

5.1. Extinguishing media

Suitable extinguishing media

Unsuitable extinguishing

media

5.2. Special hazards arising from the substance or mixture

5.3. Advice for firefighters Special protective equipment for firefighters

Special fire fighting procedures

Water fog. Foam. Dry chemical powder. Carbon dioxide (CO2).

Do not use water jet as an extinguisher, as this will spread the fire.

Vapours may form explosive mixtures with air. Vapours may travel considerable distance to a source of ignition and flash back. During fire, gases hazardous to health may be formed.

Self-contained breathing apparatus and full protective clothing must be worn in case of fire.

In case of fire and/or explosion do not breathe fumes. Move containers from fire area if you can do so without risk.

Use standard firefighting procedures and consider the hazards of other involved materials. Specific methods

SECTION 6: Accidental release measures

6.1. Personal precautions, protective equipment and emergency procedures

For non-emergency personnel

Keep unnecessary personnel away. Keep people away from and upwind of spill/leak. Eliminate all ignition sources (no smoking, flares, sparks, or flames in immediate area). Wear appropriate protective equipment and clothing during clean-up. Avoid breathing mist/vapours. Do not touch damaged containers or spilled material unless wearing appropriate protective clothing. Ventilate closed spaces before entering them. Local authorities should be advised if significant spillages cannot be contained.

For emergency responders

Keep unnecessary personnel away. Wear appropriate protective equipment and clothing during clean-up. Use personal protection recommended in Section 8 of the SDS.

6.2. Environmental precautions

Avoid release to the environment. Inform appropriate managerial or supervisory personnel of all environmental releases. Prevent further leakage or spillage if safe to do so. Avoid discharge into drains, water courses or onto the ground.

6.3. Methods and material for containment and cleaning up

Eliminate all ignition sources (no smoking, flares, sparks, or flames in immediate area). Keep combustibles (wood, paper, oil etc) away from spilled material. Take precautionary measures against static discharge. Use only non-sparking tools. The product is immiscible with water and will spread on the water surface. Prevent entry into waterways, sewer, basements or confined areas.

Large Spills: Stop the flow of material, if this is without risk. Dike the spilled material, where this is possible. Use a non-combustible material like vermiculite, sand or earth to soak up the product and place into a container for later disposal. Following product recovery, flush area with water.

Small Spills: Absorb with earth, sand or other non-combustible material and transfer to containers for later disposal. Clean surface thoroughly to remove residual contamination.

Never return spills to original containers for re-use. Put material in suitable, covered, labeled containers.

6.4. Reference to other sections

For personal protection, see section 8 of the SDS. For waste disposal, see section 13 of the SDS.

SECTION 7: Handling and storage

7.1. Precautions for safe handling

Before entering storage tanks and commencing any operation in a confined area check the atmosphere for oxygen content and flammability. (Subject to applicability) If sulfur compounds are suspected to be present in the product, check the atmosphere for H2S content. Obtain special instructions before use. Do not handle until all safety precautions have been read and understood. Do not handle, store or open near an open flame, sources of heat or sources of ignition. Protect material from direct sunlight. When using do not smoke. Explosion-proof general and local exhaust ventilation. Take precautionary measures against static discharges. All equipment used when handling the product must be grounded. Use non-sparking tools and explosion-proof equipment. Avoid breathing mist/vapours. Avoid contact with eyes, skin, and clothing. Pregnant or breastfeeding women must not handle this product. Should be handled in closed systems, if possible. Wear appropriate personal protective equipment. Wash hands thoroughly after handling. Avoid release to the environment. Observe good industrial hygiene practices.

7.2. Conditions for safe storage, including any incompatibilities

Store locked up. Keep away from heat, sparks and open flame. Prevent electrostatic charge build-up by using common bonding and grounding techniques. Store in a cool, dry place out of direct sunlight. Store in tightly closed container. Store in a well-ventilated place. Keep in an area equipped with sprinklers. Store away from incompatible materials (see section 10 of the SDS).

7.3. Specific end use(s)

For detailed information, see section 1.

SECTION 8: Exposure controls/personal protection

8.1. Control parameters

Occupational exposure limits No exposure limits noted for ingredient(s).

Biological limit values No biological exposure limits noted for the ingredient(s).

Recommended monitoring

procedures

Follow standard monitoring procedures.

Derived no effect levels (DNELs)

General Population

Product	Value	Assessment factor No	otes
Isomerates (CAS 64741-70-4)			
Long-term, Local, Inhalation	178.57 mg/m3	10	
Short-term, Local, Inhalation	640 mg/m3	15	
Short-term, Systemic, Inhalation	1152 mg/m3	15	
<u>Workers</u>			
Product	Value	Assessment factor No	otes
Isomerates (CAS 64741-70-4)			
Long-term, Local, Inhalation	837.5 mg/m3	6	
Short-term, Local, Inhalation	1066.67 mg/m3	9	
Short-term, Systemic, Inhalation	1286.4 mg/m3	9	

Predicted no effect concentrations (PNECs)

Not available.

8.2. Exposure controls

Appropriate engineering

controls

Explosion-proof general and local exhaust ventilation. Good general ventilation should be used. Ventilation rates should be matched to conditions. If applicable, use process enclosures, local exhaust ventilation, or other engineering controls to maintain airborne levels below recommended exposure limits. If exposure limits have not been established, maintain airborne levels to an acceptable level. Provide eyewash station and safety shower.

Individual protection measures, such as personal protective equipment

General information Use personal protective equipment as required. Personal protection equipment should be chosen

according to the CEN standards and in discussion with the supplier of the personal protective

equipment.

Eye/face protection Chemical respirator with organic vapour cartridge and full facepiece. Eye protection should meet

standard EN 166.

Skin protection

- Hand protection Wear suitable gloves tested to EN374. In full contact: Glove material: Nitrile rubber. Layer

thickness: 0.225 mm. Breakthrough time: >480 min. Splash contact: Glove material: Neoprene;

Layer thickness: 0.75 mm; Breakthrough time: 10-30 min.

- Other Wear appropriate chemical resistant clothing. Use of an impervious apron is recommended.

Respiratory protection In case of inadequate ventilation or risk of inhalation of oil mist, suitable respiratory equipment with

combination filter (type A2/P2) can be used.

Thermal hazards Wear appropriate thermal protective clothing, when necessary.

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Hygiene measures Observe any medical surveillance requirements. When using do not smoke. Always observe good

personal hygiene measures, such as washing after handling the material and before eating, drinking, and/or smoking. Routinely wash work clothing and protective equipment to remove

contaminants.

Environmental exposure

controls

Emissions from ventilation or work process equipment should be checked to ensure they comply

with the requirements of environmental protection legislation. Fume scrubbers, filters or engineering modifications to the process equipment may be necessary to reduce emissions to

acceptable levels.

SECTION 9: Physical and chemical properties

9.1. Information on basic physical and chemical properties

Appearance

Physical state Liquid.
Form Liquid.

Colour Not available.
Odour Hydrocarbon.
Odour threshold Not available.
pH Not available.
Melting point/freezing point Not applicable.

Initial boiling point and boiling

27 - 116 °C (80.6 - 240.8 °F)

range

Flash point < -45.0 °C (< -49.0 °F) Tag closed cup

Evaporation rate Not available.
Flammability (solid, gas) Not applicable.
Upper/lower flammability or explosive limits

Flammability limit - lower

1.4

(%)

Flammability limit - upper 7.6

(%)

Vapour pressure 11 - 13 hPa @ 37.8 °C

Vapour density 3 - 4

Relative density

Solubility(ies)

Partition coefficient

Not available.

Not available.

(n-octanol/water)

Auto-ignition temperature 280 - 456 °C (536 - 852.8 °F)

Decomposition temperatureNot available.Viscosity<= 1 @ 37.8 °C</th>Explosive propertiesNot explosive.Oxidising propertiesNot oxidising.

9.2. Other information

Explosive limit Not available.

SECTION 10: Stability and reactivity

10.1. Reactivity The product is stable and non-reactive under normal conditions of use, storage and transport.

10.2. Chemical stability Material is stable under normal conditions.

10.3. Possibility of hazardous

reactions

No dangerous reaction known under conditions of normal use.

10.4. Conditions to avoid Avoid heat, sparks, open flames and other ignition sources. Avoid temperatures exceeding the

flash point. Contact with incompatible materials.

10.5. Incompatible materials Strong oxidising agents.

10.6. Hazardous No hazardous decomposition products are known.

decomposition products

SECTION 11: Toxicological information

General information Occupational exposure to the substance or mixture may cause adverse effects.

Information on likely routes of exposure

Inhalation May cause drowsiness and dizziness. Headache. Nausea, vomiting. Prolonged inhalation may be

harmful

Causes skin irritation. Skin contact

Direct contact with eyes may cause temporary irritation. Eye contact

Droplets of the product aspirated into the lungs through ingestion or vomiting may cause a serious Ingestion

chemical pneumonia.

Symptoms Aspiration may cause pulmonary oedema and pneumonitis. May cause drowsiness and dizziness.

Headache. Nausea, vomiting. Skin irritation. May cause redness and pain.

11.1. Information on toxicological effects

May be fatal if swallowed and enters airways. Hydrogen sulphide, a highly toxic gas, may be **Acute toxicity**

present. Signs and symptoms of overexposure to hydrogen sulphide include respiratory and eye irritation, dizziness, nausea, coughing, a sensation of dryness and pain in the nose, and loss of consciousness. Odour does not provide a reliable indicator of the presence of hazardous levels in

the atmosphere.

Product Test Results Species

Naphtha (petroleum), isomerisation (CAS 64741-70-4)

Acute

Dermal

LD50 Rabbit > 2000 mg/kg

Inhalation

LC50 Rat > 5610 mg/l

Oral

LD50 Rat > 5000 mg/kg

Causes skin irritation. Skin corrosion/irritation

Serious eye damage/eye

irritation

Direct contact with eyes may cause temporary irritation.

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

May cause genetic defects. Germ cell mutagenicity

Carcinogenicity May cause cancer.

Reproductive toxicity Suspected of damaging fertility or the unborn child.

Specific target organ toxicity -

single exposure

May cause drowsiness and dizziness.

Specific target organ toxicity -

repeated exposure

Based on available data, the classification criteria are not met.

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

Mixture versus substance

information

No information available.

Other information May be absorbed through the skin.

SECTION 12: Ecological information

Toxic to aquatic life with long lasting effects. Based on available data, the classification criteria are 12.1. Toxicity

not met for hazardous to the aquatic environment, acute hazard.

12.2. Persistence and

degradability

Expected to be inherently biodegradable.

12.3. Bioaccumulative potential The product is not bioaccumulating.

Partition coefficient n-octanol/water (log Kow)

Not available

Bioconcentration factor (BCF) Not available. No data available. 12.4. Mobility in soil

12.5. Results of PBT and vPvB

assessment

This substance does not meet vPvB / PBT criteria of Regulation (EC) No 1907/2006, Annex XIII.

12.6. Other adverse effects Oil spills are generally hazardous to the environment. The product contains volatile organic

compounds which have a photochemical ozone creation potential.

SECTION 13: Disposal considerations

13.1. Waste treatment methods

Residual waste Dispose of in accordance with local regulations. Empty containers or liners may retain some

product residues. This material and its container must be disposed of in a safe manner (see:

Disposal instructions).

Contaminated packaging Since emptied containers may retain product residue, follow label warnings even after container is

emptied. Empty containers should be taken to an approved waste handling site for recycling or

disposal.

EU waste code 13 07 03*

The Waste code should be assigned in discussion between the user, the producer and the waste

disposal company.

Disposal methods/information Collect and reclaim or dispose in sealed containers at licensed waste disposal site. Do not allow

this material to drain into sewers/water supplies. Do not contaminate ponds, waterways or ditches

with chemical or used container. Dispose of contents/container in accordance with

local/regional/national/international regulations.

Special precautionsDispose in accordance with all applicable regulations.

SECTION 14: Transport information

ADR

14.1. UN number UN1268

14.2. UN proper shipping

PETROLEUM DISTILLATES, N.O.S. (Naphtha (petroleum), catalytic reformed)

name

14.3. Transport hazard class(es)

Class 3
Subsidiary risk Label(s) 3
Hazard No. (ADR) 33
Tunnel restriction code D/E
14.4. Packing group I

14.5. Environmental hazards Yes

14.6. Special precautions Read safety instructions, SDS and emergency procedures before handling.

for user

RID

14.1. UN number UN1268

14.2. UN proper shipping PETROLEUM DISTILLATES, N.O.S. (Naphtha (petroleum), catalytic reformed)

name

14.3. Transport hazard class(es)

Class 3
Subsidiary risk Label(s) 3
14.4. Packing group |
14.5. Environmental hazards Yes

14.6. Special precautions Read safety instructions, SDS and emergency procedures before handling.

for user

ADN

14.1. UN number UN1268

14.2. UN proper shipping PETROLEUM DISTILLATES, N.O.S. (Naphtha (petroleum), catalytic reformed)

name

14.3. Transport hazard class(es)

Class 3
Subsidiary risk Label(s) 3
14.4. Packing group |
14.5. Environmental hazards Yes

14.6. Special precautions Read safety instructions, SDS and emergency procedures before handling.

for user

IATA

14.1. UN number UN1268

14.2. UN proper shipping PETROLEUM DISTILLATES, N.O.S. (Naphtha (petroleum), catalytic reformed)

name

14.3. Transport hazard class(es)

Class 3
Subsidiary risk Label(s) 3
14.4. Packing group 1
14.5. Environmental hazards Yes
ERG Code 3H

14.6. Special precautions Read safety instructions, SDS and emergency procedures before handling.

for user

IMDG

14.1. UN number UN1268

14.2. UN proper shipping PETROLEUM DISTILLATES, N.O.S. (Naphtha (petroleum), catalytic reformed)

name

14.3. Transport hazard class(es)

Class 3
Subsidiary risk Label(s) 3
14.4. Packing group 1
14.5. Environmental hazards

Marine pollutant Yes EmS F-E, S-E

14.6. Special precautions

for user

Read safety instructions, SDS and emergency procedures before handling.

Not applicable. However, this product is a liquid and if transported in bulk covered under MARPOL 73/78, Annex I.

according to Annex II of MARPOL 73/78 and the IBC

14.7. Transport in bulk

Code

General information Shipping descriptions in this section are offered as examples only. Classification for transport must

accurately reflect the material hazards as designated under a variety of regulations and is solely

the responsibility of the person offering the material into transport for commerce.

SECTION 15: Regulatory information

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

EU regulations

Regulation (EC) No. 1005/2009 on substances that deplete the ozone layer, Annex I and II, as amended

Not listed

Regulation (EC) No. 850/2004 On persistent organic pollutants, Annex I as amended

Not listed.

Regulation (EU) No. 649/2012 concerning the export and import of dangerous chemicals, Annex I, Part 1 as amended

Not listed

Regulation (EU) No. 649/2012 concerning the export and import of dangerous chemicals, Annex I, Part 2 as amended Not listed.

Regulation (EU) No. 649/2012 concerning the export and import of dangerous chemicals, Annex I, Part 3 as amended Not listed.

Regulation (EU) No. 649/2012 concerning the export and import of dangerous chemicals, Annex V as amended Not listed.

Regulation (EC) No. 166/2006 Annex II Pollutant Release and Transfer Registry, as amended

Not listed

Regulation (EC) No. 1907/2006, REACH Article 59(10) Candidate List as currently published by ECHA Not listed.

Authorisations

Regulation (EC) No. 1907/2006, REACH Annex XIV Substances subject to authorisation, as amended Not listed.

Restrictions on use

Regulation (EC) No. 1907/2006, REACH Annex XVII Substances subject to restriction on marketing and use as amended Naphtha (petroleum), isomerisation (CAS 64741-70-4)

Directive 2004/37/EC: on the protection of workers from the risks related to exposure to carcinogens and mutagens at work, as amended.

Naphtha (petroleum), isomerisation (CAS 64741-70-4)

Other EU regulations

Directive 2012/18/EU on major accident hazards involving dangerous substances, as amended

Not listed.

Other regulations The product is classified and labelled in accordance with Regulation (EC) 1272/2008 (CLP

Regulation) as amended. This Safety Data Sheet complies with the requirements of Regulation

(EC) No 1907/2006, as amended.

Directive 2012/18/EU on major accident hazards involving dangerous substances: Part 2 (Named

dangerous substances) - 34. Petroleum products and alternative fuels.

National regulations

According to Directive 92/85/EEC as amended, pregnant women should not work with the product, if there is the least risk of exposure.

Young people under 18 years old are not allowed to work with this product according to EU Directive 94/33/EC on the protection of young people at work, as amended. Follow national regulation on the protection of workers from the risks of exposure to carcinogens and mutagens at work, in accordance with Directive 2004/37/EC, as amended.

15.2. Chemical safety assessment

Chemical Safety Assessment has been carried out.

SECTION 16: Other information

List of abbreviations

DNEL: Derived No-Effect Level.

PNEC: Predicted No-Effect Concentration. PBT: Persistent, bioaccumulative and toxic. vPvB: Very Persistent and very Bioaccumulative.

References

Chemical safety report.

CONCAWE

ECHA: European Chemical Agency.

Information on evaluation method leading to the classification of mixture

Not applicable.

Full text of any H-statements not written out in full under Sections 2 to 15

H224 Extremely flammable liquid and vapour.

H304 May be fatal if swallowed and enters airways.

H315 Causes skin irritation.

H336 May cause drowsiness or dizziness.

H340 May cause genetic defects.

H350 May cause cancer.

H361 Suspected of damaging fertility or the unborn child.

H411 Toxic to aquatic life with long lasting effects.

Training information

Disclaimer

Follow training instructions when handling this material.

This material Safety Data Sheet (SDS) was prepared in accordance with EC No 1272/2008 by Valero Energy Ltd. Valero Energy Ltd. does not assume any liability arising out of product use by others. The information, recommendations, and suggestions presented in this SDS are based upon test results and data believed to be reliable. The end user of the product has the

responsibility for evaluating the adequacy of the data under the conditions of use, determining the safety, toxicity and suitability of the product under these conditions, and obtaining additional or clarifying information where uncertainty exists. No guarantee expressed or implied is made as to the effects of such use, the results to be obtained, or the safety and toxicity of the product in any specific application. Furthermore, the information herein is not represented as absolutely

complete, since it is not practicable to provide all the scientific and study information in the format of this document, plus additional information may be necessary under exceptional conditions of

use, or because of applicable laws or government regulations.