SAFETY DATA SHEET

SECTION 1. IDENTIFICATION

Product identifier used on the label : Phosphoric Acid 75-85%

Product Code(s) : Not available.

Recommended use of the chemical and restrictions on use :
- Food additive: Acidulant, Flavoring, Stabilizer in food processing; Water treatment.
- Use pattern: Professional Use Only
- Restriction on use: None known

Chemical family : Inorganic acid

Name, address, and telephone number of the supplier:

Comet Chemical Company Ltd.
3463 Thomas Street
Innisfill, ON, Canada
L9S 3W4
705-436-5580

Supplier's Telephone # : 705-436-5580

24 Hr. Emergency Tel # : TERRRAPURE ENVIRONMENTAL : 800-567-7455

SECTION 2. HAZARDS IDENTIFICATION

Classification of the chemical

Clear, colorless liquid. Odorless.

This material is classified as hazardous under U.S. OSHA regulations (29CFR 1910.1200) (Hazcom 2012) and Canadian WHMIS regulations (Hazardous Products Regulations) (WHMIS 2015).

Hazard classification:
- Corrosive to Metals - Category 1
- Skin Corrosion/Irritation - Category 1
- Eye Damage/Irritation - Category 1

Label elements

Hazard pictogram(s)

Signal Word
DANGER!

Hazard statement(s)
- May be corrosive to metals.
- Causes severe skin burns and eye damage.
SAFETY DATA SHEET

Precautionary statement(s)
Keep only in original container.
Do not breathe mist.
Wash thoroughly after handling.
Wear protective gloves/clothing and eye/face protection.

If swallowed: Rinse mouth. Do NOT induce vomiting.
IF ON SKIN (or hair): Take off immediately all contaminated clothing. Rinse skin with water/shower.
Wash contaminated clothing before reuse.
If inhaled: Remove person to fresh air and keep comfortable for breathing.
Immediately call a POISON CENTER or doctor/physician.
IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do.
Continue rinsing.
Immediately call a POISON CENTER or doctor/physician.
Absorb spillage to prevent material damage.

Store in corrosive resistant container with a resistant inner liner.
Store locked up.
Dispose of contents/container in accordance with local regulation.

Other hazards
Other hazards which do not result in classification:
Contact with most metals will generate flammable hydrogen gas. Contact with water gives off heat. Burning produces obnoxious and toxic fumes. Chronic skin contact with low concentrations may cause dermatitis. May cause respiratory tract irritation.

SECTION 3. COMPOSITION/INFORMATION ON INGREDIENTS

Mixture containing acids.

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>Common name and synonyms</th>
<th>CAS #</th>
<th>Concentration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid</td>
<td>Orthophosphoric acid</td>
<td>7664-38-2</td>
<td>75.0 - 85.0</td>
</tr>
</tbody>
</table>

SECTION 4. FIRST-AID MEASURES

Description of first aid measures

**Ingestion**
Never give anything by mouth to an unconscious person. Do NOT induce vomiting.
Have victim rinse mouth with water, then give one to two glasses of water to drink.
Seek immediate medical attention/advice.

**Inhalation**
Immediately remove person to fresh air. If breathing is difficult, give oxygen by qualified medical personnel only. If breathing has stopped, give artificial respiration.
Seek immediate medical attention/advice.

**Skin contact**
Wear appropriate protective equipment. Remove/Take off immediately all contaminated clothing. Immediately flush skin with gently flowing, running water for at least 20 minutes. Do not rub area of contact. Obtain medical attention immediately. Wash contaminated clothing before reuse. Contaminated leather may require disposal.

**Eye contact**
Wear appropriate protective equipment. Protect unharmed eye. If in contact with eyes, immediately flush eyes with running water for at least 20 minutes. If contact lens is present, DO NOT delay flushing or attempt to remove the lens until flushing is done.
Obtain medical attention immediately.
SAFETY DATA SHEET

Most important symptoms and effects, both acute and delayed

- Causes severe skin irritation. Symptoms may include redness, blistering, pain and swelling. Causes serious eye damage. Symptoms may include severe pain, blurred vision, redness and corrosive damage. May cause respiratory irritation. Symptoms may include coughing, choking and wheezing. Could result in pulmonary edema (fluid accumulation). Symptoms of pulmonary edema (chest pain, shortness of breath) may be delayed. Ingestion may cause severe burns to the mucous membranes of the digestive tract. Symptoms may include abdominal pain, vomiting, burns, perforations and bleeding.

Indication of any immediate medical attention and special treatment needed

- Immediate medical attention is required. Causes chemical burns. Treat symptomatically.

SECTION 5. FIRE-FIGHTING MEASURES

Extinguishing media

Suitable extinguishing media

- Use media suitable to the surrounding fire such as water fog or fine spray, alcohol foams, carbon dioxide and dry chemical. May react with water. Use water spray with caution.

Unsuitable extinguishing media

- Use water spray with caution. Do not use a solid water stream as it may scatter and spread fire.

Special hazards arising from the substance or mixture / Conditions of flammability

- Not considered flammable. Closed containers may rupture if exposed to excess heat or flame due to a build-up of internal pressure.

Flammability classification (OSHA 29 CFR 1910.106)

- Not flammable.

Hazardous combustion products

- Phosphorus oxides

Special protective equipment and precautions for firefighters

Protective equipment for fire-fighters

- Firefighters must use standard protective equipment including flame retardant coat, helmet with face shield, gloves, rubber boots, and in enclosed spaces, SCBA.

Special fire-fighting procedures

- Firefighters should wear proper protective equipment and self-contained breathing apparatus with full face piece operated in positive pressure mode. Move containers from fire area if safe to do so. Use water to cool fire-exposed containers. Prevent runoff from fire control or dilution from entering sewers, drains, drinking water supply or any natural waterway. Dike for water control.

SECTION 6. ACCIDENTAL RELEASE MEASURES

Personal precautions, protective equipment and emergency procedures

- Restrict access to area until completion of clean-up. Ensure clean-up is conducted by trained personnel only. All persons dealing with clean-up should wear the appropriate protective equipment including self-contained breathing apparatus. Refer to Section 8, EXPOSURE CONTROLS AND PERSONAL PROTECTION, for additional information on acceptable personal protective equipment.

Environmental precautions

- Ensure spilled product does not enter drains, sewers, waterways, or confined spaces. If necessary, dike well ahead of the spill to prevent runoff into drains, sewers, or any natural waterway or drinking supply.

Methods and material for containment and cleaning up
SAFETY DATA SHEET

Special spill response procedures:

If a spill/release in excess of the EPA reportable quantity is made into the environment, immediately notify the national response center in the United States (phone: 1-800-424-8802).

US CERCLA Reportable quantity (RQ): Phosphoric acid (5000 lbs / 2270 kg)

SECTION 7. HANDLING AND STORAGE

Precautions for safe handling:

Wear protective gloves/clothing and eye/face protection. Use only in well-ventilated areas. Refer to Section 8, EXPOSURE CONTROLS AND PERSONAL PROTECTION, for additional information on acceptable personal protective equipment. Do not breathe fumes or mists. Avoid contact with skin, eyes and clothing. Wash thoroughly after handling. Keep away from heat and flame. Keep away from incompatibles. May react with water, generating heat. When diluting, always add the product to water. Never add water to the product. When mixing with water, stir small amounts in slowly. Keep containers tightly closed when not in use. Empty containers retain residue (liquid and/or vapour) and can be dangerous.

Incompatible materials:

Water; Metals (e.g. tin, aluminum, zinc and alloys containing these metals) Strong oxidizers (e.g. Chlorine, Peroxides, etc.), acids (e.g. sulfuric acid, nitric acid), caustics. Amines Alcohols

SECTION 8. EXPOSURE CONTROLS / PERSONAL PROTECTION

Exposure Limits:

<table>
<thead>
<tr>
<th>Chemical Name</th>
<th>ACGIH TLV</th>
<th>OSHA PEL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TWA</td>
<td>STEL</td>
</tr>
</tbody>
</table>
| Phosphoric acid     | 1 mg/m³ | 3 mg/m³ | 1 mg/m³ | N/A

Exposure controls:

Ventilation and engineering measures:

- Use only in well-ventilated areas. Use general or local exhaust ventilation to maintain air concentrations below recommended exposure limits.

Respiratory protection:

- Respiratory protection is required if the concentrations exceed the TLV. NIOSH-approved respirators are recommended. A self contained breathing apparatus should be used in emergency situations or instances where exposure levels are not known. Seek advice from respiratory protection specialists. Respirators should be selected based on the form and concentration of contaminants in air, and in accordance with OSHA (29 CFR 1910.134) or CSA Z94.4-02.

Skin protection:

- Impervious gloves must be worn when using this product. Advice should be sought from glove suppliers. Wear as appropriate: Neoprene; Polyvinylchloride; Viton; Butyl rubber; Nitrile rubber; Polyethylene. Unsuitable material: polyvinyl alcohol. Wear chemically protective gloves (impervious), boots, aprons, and gauntlets to prevent prolonged or repeated skin contact.
SAFETY DATA SHEET

Eye / face protection : Chemical splash goggles must be worn when handling this material. A full face shield may also be necessary.
Other protective equipment : An eyewash station and safety shower should be made available in the immediate working area. Other equipment may be required depending on workplace standards.
General hygiene considerations : Do not breathe fumes or mists. Do not ingest. Avoid contact with skin, eyes and clothing. Do not eat, drink, smoke or use cosmetics while working with this product. Upon completion of work, wash hands before eating, drinking, smoking or use of toilet facilities. Remove soiled clothing and wash it thoroughly before reuse.

SECTION 9. PHYSICAL AND CHEMICAL PROPERTIES

Appearance : Clear colourless liquid.
Odour : Odorless.
Odour threshold : Not applicable.
pH : < 1.0 (1% solution = 2.1)
Melting/Freezing point :
85%: 21.1°C (70°F)
80%: 4.6°C (40.3°F)
75%: -17.5°C (0.5°F)
Initial boiling point and boiling range :
85%: 158°C (316.4°F)
80%: 147°C (296.6°F)
75%: 135°C (275°F)
Flash point : Not applicable.
Flashpoint (Method) : Not applicable.
Evaporation rate (BuAe = 1) : N/Av
Flammability (solid, gas) : Not applicable.
Lower flammable limit (% by vol.) : Not applicable.
Upper flammable limit (% by vol.) : Not applicable.
Oxidizing properties : None known.
Explosive properties : Not explosive
Vapour pressure :
85%: 2.18
75%: 5.63
Vapour density :
3.5
Relative density / Specific gravity :
85%: 1.68
80%: 1.63
75%: 1.573
Solubility in water : Very soluble
Other solubility(ies) : Not available.
Partition coefficient: n-octanol/water or Coefficient of water/oil distribution : N/Ap
Auto-ignition temperature : N/Ap
Decomposition temperature : Not available.
Viscosity :
85%: 40 cSt @ 20°C (68°F)
75%: 18 cSt @ 20°C (68°F)
SAFETY DATA SHEET

Volatiles (% by weight) : Not available.
Volatile organic Compounds (VOC’s) : N/Av
Absolute pressure of container : N/Ap
Flame projection length : N/Ap
Other physical/chemical comments : None known or reported by the manufacturer.

SECTION 10. STABILITY AND REACTIVITY
Reactivity : Not normally reactive. May be corrosive to metals. Contact with most metals will generate flammable hydrogen gas. Contact with water will generate considerable heat.
Chemical stability : Material is stable under normal conditions.
Possibility of hazardous reactions : Hazardous polymerization does not occur.
Conditions to avoid : Avoid heat and open flame. Keep away from incompatibles. Keep container tightly closed when not in use. Avoid contact with water.
Incompatible materials : Water; Metals (e.g. tin, aluminum, zinc and alloys containing these metals) Strong oxidizers (e.g. Chlorine, Peroxides, etc.), acids (e.g. sulfuric acid, nitric acid), caustics. Amines Alcohols
Hazardous decomposition products : None known, refer to hazardous combustion products in Section 5.

SECTION 11. TOXICOLOGICAL INFORMATION
Information on likely routes of exposure:
Routes of entry Inhalation : YES
Routes of entry skin & eye : YES
Routes of entry Ingestion : YES
Routes of exposure skin absorption : NO

Potential Health Effects:
Signs and symptoms of short-term (acute) exposure

Sign and symptoms Inhalation : May cause severe irritation to the nose, throat and respiratory tract. Symptoms may include coughing, choking and wheezing. Could result in pulmonary edema (fluid accumulation). Symptoms of pulmonary edema (chest pain, shortness of breath) may be delayed.

Sign and symptoms ingestion : May cause severe irritation and corrosive damage in the mouth, throat and stomach. Symptoms may include abdominal pain, vomiting, burns, perforations, bleeding and eventually death.

Sign and symptoms skin : This material is classified as hazardous under U.S. OSHA regulations (29CFR 1910.1200) (Hazcom 2012) and Canadian WHMIS regulations (Hazardous Products Regulations) (WHMIS 2015). Classification: Skin Irritation - Category 1 Causes severe skin burns and eye damage.

Sign and symptoms eyes : This material is classified as hazardous under U.S. OSHA regulations (29CFR 1910.1200) (Hazcom 2012) and Canadian WHMIS regulations (Hazardous Products Regulations) (WHMIS 2015). Classification: Eye Damage/Irritation - Category 1 Causes serious eye damage.
SAFETY DATA SHEET

Potential Chronic Health Effects

Mutagenicity : Not expected to be mutagenic in humans.
Carcinogenicity : No components are listed as carcinogens by ACGIH, IARC, OSHA or NTP.
Reproductive effects & Teratogenicity

Sensitization to material : Not expected to be a skin or respiratory sensitizer.
Specific target organ effects : Target Organs: Eyes, skin, respiratory system and digestive system.

The substance or mixture is not classified as specific target organ toxicant, single exposure.

The substance or mixture is not classified as specific target organ toxicant, repeated exposure.

Medical conditions aggravated by overexposure

Synergistic materials : Pre-existing skin, eye and respiratory disorders.
Toxicological data : There is no data available for this product.

Other important toxicological hazards : None known or reported by the manufacturer.

SECTION 12: ECOLOGICAL INFORMATION

Ecotoxicity : The ecological characteristics of this product have not been fully investigated.
The product should not be allowed to enter drains or water courses, or be deposited where it can affect ground or surface waters.
Toxicity is primarily associated with pH.

Ecotoxicity data:

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS No</th>
<th>Toxicity to Fish</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>LC50</strong> / 96h</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>(Japanese ricefish)</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>N/A</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS No</th>
<th>Toxicity to Daphnia</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>EC50</strong> / 48h</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>(Daphnia magna)</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>N/A</strong></td>
</tr>
</tbody>
</table>
SAFETY DATA SHEET

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS No</th>
<th>EC50 / 96h or 72h</th>
<th>NOEC / 96h or 72h</th>
<th>M Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid</td>
<td>7664-38-2</td>
<td>32 mg/L/72hr (Green algae)</td>
<td>N/A</td>
<td>None.</td>
</tr>
</tbody>
</table>

Persistence and degradability:
- The methods for determining biodegradability are not applicable to inorganic substances.

Bioaccumulation potential:
- No data is available on the product itself.

Components

<table>
<thead>
<tr>
<th>Components</th>
<th>Partition coefficient n-octanol/ater (log Kow)</th>
<th>Bioconcentration factor (BCF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid (CAS 7664-38-2)</td>
<td>-0.77</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Mobility in soil:
- No data is available on the product itself.

Other Adverse Environmental effects:
- No data is available on the product itself.

SECTION 13. DISPOSAL CONSIDERATIONS

Handling for Disposal:
- Handle waste according to recommendations in Section 7.

Methods of Disposal:
- Dispose in accordance with all applicable federal, state, provincial and local regulations.

RCRA:
- If this product, as supplied, becomes a waste in the United States, it may meet the criteria of a hazardous waste as defined under RCRA, Title 40 CFR 261. It is the responsibility of the waste generator to determine the proper waste identification and disposal method. For disposal of unused or waste material, check with local, state and federal environmental agencies.

SECTION 14. TRANSPORTATION INFORMATION

<table>
<thead>
<tr>
<th>Regulatory Information</th>
<th>UN Number</th>
<th>UN proper shipping name</th>
<th>Transport hazard class(es)</th>
<th>Packing Group</th>
<th>Label</th>
</tr>
</thead>
<tbody>
<tr>
<td>49CFR/DOT UN1805</td>
<td>PHOSPHORIC ACID, LIQUID</td>
<td>8</td>
<td>III</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49CFR/DOT UN1805</td>
<td>PHOSPHORIC ACID, SOLID</td>
<td>8</td>
<td>III</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Additional information:
- May be shipped as LIMITED QUANTITY when transported in containers no larger than 1.0 L, in packages not exceeding 30 kg gross mass. Under the TDGR, refer to Section 1.17 for additional exemption information, if shipping under this exemption.
- May be shipped as a Limited quantity when transported in containers no larger 4.0 L (1.0 gallon) for liquids or 5.0 kg (11 pounds) for solids, in packages not exceeding 30 kg (66 pounds) gross mass.

Special precautions for user:
- None reported by the manufacturer.

Environmental hazards:
- See ECOLOGICAL INFORMATION, Section 12.

Transport in bulk according to Annex II of MARPOL 73/78 and the IBC Code:
- Not available.
SAFETY DATA SHEET

SECTION 15 - REGULATORY INFORMATION

US Federal Information:
Components listed below are present on the following U.S. Federal chemical lists:

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS #</th>
<th>TSCA Inventory</th>
<th>CERCLA Reportable Quantity(RQ) (40 CFR 117.302):</th>
<th>SARA TITLE III: Sec. 302, Extremely Hazardous Substance, 40 CFR 355:</th>
<th>SARA TITLE III: Sec. 313, 40 CFR 372, Specific Toxic Chemical Toxin de minimus Concentration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid</td>
<td>7664-38-2</td>
<td>Yes</td>
<td>5000 lbs / 2270 kg</td>
<td>None.</td>
<td>No</td>
</tr>
</tbody>
</table>

SARA TITLE III: Sec. 311 and 312, SDS Requirements, 40 CFR 370 Hazard Classes: Immediate (Acute) health hazard. Under SARA Sections 311 and 312, the EPA has established threshold quantities for the reporting of hazardous chemicals. The current thresholds are 500 pounds for the threshold planning quantity (TPQ), whichever is lower, for extremely hazardous substances and 10,000 pounds for all other hazardous chemicals.

US State Right to Know Laws:
The following chemicals are specifically listed by individual States:

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS #</th>
<th>California Proposition 65</th>
<th>State &quot;Right to Know&quot; Lists</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid</td>
<td>7664-38-2</td>
<td>Listed</td>
<td>Type of Toxicity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Canadian Information:
WHMIS information: Refer to Section 2 for a WHMIS Classification for this product.

Canadian Environmental Protection Act (CEPA) information: All ingredients listed appear on the Domestic Substances List (DSL).

International Information:
Components listed below are present on the following International Inventory list:

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>CAS #</th>
<th>European EINECs</th>
<th>Australia AICS</th>
<th>Philippines PICCS</th>
<th>Japan ENCS</th>
<th>Korea KECIKECL</th>
<th>China IECSC</th>
<th>NewZealand IOC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphoric acid</td>
<td>7664-38-2</td>
<td>231-633-2</td>
<td>Present</td>
<td>Present</td>
<td>(1)-422</td>
<td>KE-27427</td>
<td>Present</td>
<td>HSR001545, HSR001571 (dilution)</td>
</tr>
</tbody>
</table>

SECTION 16. OTHER INFORMATION

Legend:
ACGIH: American Conference of Governmental Industrial Hygienists
CA: California
CAS: Chemical Abstract Services
CERCLA: Comprehensive Environmental Response, Compensation, and Liability Act of 1980
CFR: Code of Federal Regulations
CSA: Canadian Standards Association
DOT: Department of Transportation
SAFETY DATA SHEET

EPA: Environmental Protection Agency
HMIS: Hazardous Materials Identification System
HSDB: Hazardous Substances Data Bank
IARC: International Agency for Research on Cancer
IATA: International Air Transport Association
ICAO: International Civil Aviation Organisation
IMDG: International Maritime Dangerous Goods
Inh: Inhalation
LC: Lethal Concentration
LD: Lethal Dose
MA: Massachusetts
MN: Minnesota
N/Ap: Not Applicable
N/Av: Not Available
NFPA: National Fire Protection Association
NIOSH: National Institute of Occupational Safety and Health
NJ: New Jersey
NTP: National Toxicology Program
OSHA: Occupational Safety and Health Administration
PA: Pennsylvania
PEL: Permissible exposure limit
RCRA: Resource Conservation and Recovery Act
RI: Rhode Island
RTECS: Registry of Toxic Effects of Chemical Substances
SARA: Superfund Amendments and Reauthorization Act
STEL: Short Term Exposure Limit
TDG: Canadian Transportation of Dangerous Goods Act & Regulations
TLV: Threshold Limit Values
TWA: Time Weighted Average
WHMIS: Workplace Hazardous Materials Identification System

References:
- Canadian Centre for Occupational Health and Safety, CCInfoWeb Databases, 2015 (Chempendium, RTECs, HSDB, INCHEM).
- Material Safety Data Sheet from manufacturer.

Preparation Date (mm/dd/yyyy):
- 12/11/2015

Other special considerations for handling:
- Provide adequate information, instruction and training for operators.

Prepared for:
Comet Chemical Company Ltd.
3463 Thomas Street
Innisfill, ON L9S 3W4
Information (M-F 8:00-5:00): 705-436-5580
www.cometchemical.com

Prepared by:
ICC The Compliance Center Inc.
Telephone: (888) 442-9628 (U.S.): (888) 977-4834 (Canada)
http://www.thecompliancecenter.com

DISCLAIMER
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SAFEY DATA SHEET

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END OF DOCUMENT