SAFETY DATA SHEET

SECTION 1 PRODUCT AND COMPANY IDENTIFICATION

PRODUCT
Product Name: PERKINS DIESEL ENGINE OIL 15W-40
Product Description: Base Oil and Additives
Product Code: 170290-60, 202020400810
Intended Use: Engine oil

COMPANY IDENTIFICATION

SECTION 2 COMPOSITION / INFORMATION ON INGREDIENTS

Reportable Hazardous Substance(s) or Complex Substance(s)

<table>
<thead>
<tr>
<th>Name</th>
<th>CAS#</th>
<th>EINECS / ELINCS</th>
<th>Concentration*</th>
<th>Symbols/Risk Phrases</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZINC ALKYL DITHIOPHOSPHATE</td>
<td>113706-15-3</td>
<td></td>
<td>1 - &lt; 2.5%</td>
<td>Xi;R38, Xi;R41, N;R51/53</td>
</tr>
</tbody>
</table>

* All concentrations are percent by weight unless ingredient is a gas. Gas concentrations are in percent by volume.

SECTION 3 HAZARDS IDENTIFICATION

This material is not considered to be hazardous according to regulatory guidelines see Section 15.

HEALTH HAZARDS
High-pressure injection under skin may cause serious damage.

NOTE: This material should not be used for any other purpose than the intended use in Section 1 without expert advice. Health studies have shown that chemical exposure may cause potential human health risks which may vary from person to person.

SECTION 4 FIRST AID MEASURES

INHALATION
SKIN CONTACT
Wash contact areas with soap and water. If product is injected into or under the skin, or into any part of the body, regardless of the appearance of the wound or its size, the individual should be evaluated immediately by a physician as a surgical emergency. Even though initial symptoms from high pressure injection may be minimal or absent, early surgical treatment within the first few hours may significantly reduce the ultimate extent of injury.

EYE CONTACT
Flush thoroughly with water. If irritation occurs, get medical assistance.

INGESTION
First aid is normally not required. Seek medical attention if discomfort occurs.

SECTION 5  FIRE FIGHTING MEASURES

EXTINGUISHING MEDIA
Appropriate Extinguishing Media: Use water fog, foam, dry chemical or carbon dioxide (CO2) to extinguish flames.

Inappropriate Extinguishing Media: Straight streams of water

FIRE FIGHTING
Fire Fighting Instructions: Evacuate area. Prevent run-off from fire control or dilution from entering streams, sewers or drinking water supply. Fire-fighters should use standard protective equipment and in enclosed spaces, self-contained breathing apparatus (SCBA). Use water spray to cool fire exposed surfaces and to protect personnel.

Hazardous Combustion Products: Sulphur oxides, Oxides of carbon, Incomplete combustion products, Smoke, Fume, Aldehydes

FLAMMABILITY PROPERTIES
Flash Point [Method]: >200°C (392°F) [ASTM D-92]
Flammable Limits (Approximate volume % in air): LEL: 0.9   UEL: 7.0
Autoignition Temperature: N/D

SECTION 6  ACCIDENTAL RELEASE MEASURES

NOTIFICATION PROCEDURES
In the event of a spill or accidental release, notify relevant authorities in accordance with all applicable regulations.
PROTECTIVE MEASURES

Avoid contact with spilled material. See Section 5 for fire fighting information. See the Hazard Identification Section for Significant Hazards. See Section 4 for First Aid Advice. See Section 8 for advice on the minimum requirements for personal protective equipment. Additional protective measures may be necessary, depending on the specific circumstances and/or the expert judgment of the emergency responders.

For emergency responders: Respiratory protection: respiratory protection will be necessary only in special cases, e.g., formation of mists. Half-face or full-face respirator with filter(s) for dust/organic vapor or Self Contained Breathing Apparatus (SCBA) can be used depending on the size of spill and potential level of exposure. If the exposure cannot be completely characterized or an oxygen deficient atmosphere is possible or anticipated, SCBA is recommended. Work gloves that are resistant to hydrocarbons are recommended. Gloves made of polyvinyl acetate (PVA) are not water-resistant and are not suitable for emergency use. Chemical goggles are recommended if splashes or contact with eyes is possible. Small spills: normal antistatic work clothes are usually adequate. Large spills: full body suit of chemical resistant, antistatic material is recommended.

SPILL MANAGEMENT

Land Spill: Stop leak if you can do so without risk. Recover by pumping or with suitable absorbent.

Water Spill: Stop leak if you can do so without risk. Confine the spill immediately with booms. Warn other shipping. Remove from the surface by skimming or with suitable absorbents. Seek the advice of a specialist before using dispersants.

Water spill and land spill recommendations are based on the most likely spill scenario for this material; however, geographic conditions, wind, temperature, (and in the case of a water spill) wave and current direction and speed may greatly influence the appropriate action to be taken. For this reason, local experts should be consulted. Note: Local regulations may prescribe or limit action to be taken.

ENVIRONMENTAL PRECAUTIONS

Large Spills: Dyke far ahead of liquid spill for later recovery and disposal. Prevent entry into waterways, sewers, basements or confined areas.

SECTION 7 HANDLING AND STORAGE

HANDLING

Avoid contact with used product. Prevent small spills and leakage to avoid slip hazard. Material can accumulate static charges which may cause an electrical spark (ignition source). When the material is handled in bulk, an electrical spark could ignite any flammable vapors from liquids or residues that may be present (e.g., during switch-loading operations). Use proper bonding and/or earthing procedures. However, bonding and earthing may not eliminate the hazard from static accumulation. Consult local applicable standards for guidance. Additional references include American Petroleum Institute 2003 (Protection Against Ignitions Arising out of Static, Lightning and Stray Currents) or National Fire Protection Agency 77 (Recommended Practice on Static Electricity) or CENELEC CLC/TR 50404 (Electrostatics - Code of practice for the avoidance of hazards due to static electricity).

Static Accumulator: This material is a static accumulator.

STORAGE

The container choice, for example storage vessel, may effect static accumulation and dissipation. Do not store in open or unlabelled containers.
Exposure limits/standards for materials that can be formed when handling this product: When mists/aerosols can occur the following is recommended: 5 mg/m³ - ACGIH TLV (inhaled fraction).

Note: Information about recommended monitoring procedures can be obtained from the relevant agency(ies)/institute(s):

ENGINEERING CONTROLS

The level of protection and types of controls necessary will vary depending upon potential exposure conditions. Control measures to consider:

No special requirements under ordinary conditions of use and with adequate ventilation.

PERSONAL PROTECTION

Personal protective equipment selections vary based on potential exposure conditions such as applications, handling practices, concentration and ventilation. Information on the selection of protective equipment for use with this material, as provided below, is based upon intended, normal usage.

Respiratory Protection: If engineering controls do not maintain airborne contaminant concentrations at a level which is adequate to protect worker health, an approved respirator may be appropriate. Respirator selection, use, and maintenance must be in accordance with regulatory requirements, if applicable. Types of respirators to be considered for this material include:

No special requirements under ordinary conditions of use and with adequate ventilation.

For high airborne concentrations, use an approved supplied-air respirator, operated in positive pressure mode. Supplied air respirators with an escape bottle may be appropriate when oxygen levels are inadequate, gas/vapour warning properties are poor, or if air purifying filter capacity/rating may be exceeded.

Hand Protection: Any specific glove information provided is based on published literature and glove manufacturer data. Glove suitability and breakthrough time will differ depending on the specific use conditions. Contact the glove manufacturer for specific advice on glove selection and breakthrough times for your use conditions. Inspect and replace worn or damaged gloves. The types of gloves to be considered for this material include:

No protection is ordinarily required under normal conditions of use.

Eye Protection: If contact is likely, safety glasses with side shields are recommended.

Skin and Body Protection: Any specific clothing information provided is based on published literature or manufacturer data. The types of clothing to be considered for this material include:

No skin protection is ordinarily required under normal conditions of use. In accordance with good industrial hygiene practices, precautions should be taken to avoid skin contact.

Specific Hygiene Measures: 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. Discard contaminated clothing and footwear that cannot be cleaned.
Practise good housekeeping.

ENVIRONMENTAL CONTROLS
Comply with applicable environmental regulations limiting discharge to air, water and soil. Protect the environment by applying appropriate control measures to prevent or limit emissions.

SECTION 9
PHYSICAL AND CHEMICAL PROPERTIES

Note: Physical and chemical properties are provided for safety, health and environmental considerations only and may not fully represent product specifications. Contact the Supplier for additional information.

GENERAL INFORMATION
Physical State: Liquid
Colour: Brown
Odour: Characteristic
Odour Threshold: N/D

IMPORTANT HEALTH, SAFETY, AND ENVIRONMENTAL INFORMATION
Relative Density (at 60 °F): 0.884
Flash Point [Method]: >200°C (392°F) [ASTM D-92]
Flammable Limits (Approximate volume % in air): LEL: 0.9 UEL: 7.0
Autoignition Temperature: N/D
Boiling Point / Range: > 316°C (600°F)
Vapour Density (Air = 1): > 2 at 101 kPa
Vapour Pressure: < 0.013 kPa (0.1 mm Hg) at 20 °C
Evaporation Rate (n-butyl acetate = 1): N/D
pH: N/A
Log Pow (n-Octanol/Water Partition Coefficient): > 3.5
Solubility in Water: Negligible
Viscosity: 109 cSt (109 mm2/sec) at 40°C | 14.5 cSt (14.5 mm2/sec) at 100°C
Oxidizing Properties: See Hazards Identification Section.

OTHER INFORMATION
Freezing Point: N/D
Melting Point: N/A
Pour Point: -27°C (-17°F)
DMSO Extract (mineral oil only), IP-346: < 3 %wt
Decomposition Temperature: N/D

SECTION 10
STABILITY AND REACTIVITY

STABILITY: Material is stable under normal conditions.

CONDITIONS TO AVOID: Excessive heat. High energy sources of ignition.

MATERIALS TO AVOID: Strong oxidisers

HAZARDOUS DECOMPOSITION PRODUCTS: Material does not decompose at ambient temperatures.
HAZARDOUS POLYMERIZATION: Will not occur.

SECTION 11 TOXICOLOGICAL INFORMATION

ACUTE TOXICITY

<table>
<thead>
<tr>
<th>Route of Exposure</th>
<th>Conclusion / Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inhalation</td>
<td>Toxicity: No end point data for material. Minimally Toxic. Based on assessment of the components.</td>
</tr>
<tr>
<td>Irritation</td>
<td>Negligible hazard at ambient/normal handling temperatures.</td>
</tr>
<tr>
<td>Ingestion</td>
<td>Toxicity: No end point data for material. Minimally Toxic. Based on assessment of the components.</td>
</tr>
<tr>
<td>Skin</td>
<td>Toxicity: No end point data for material. Minimally Toxic. Based on assessment of the components.</td>
</tr>
<tr>
<td>Irritation</td>
<td>Negligible irritation to skin at ambient temperatures. Based on assessment of the components.</td>
</tr>
<tr>
<td>Eye</td>
<td>Irritation: No end point data for material. May cause mild, short-lasting discomfort to eyes. Based on assessment of the components.</td>
</tr>
</tbody>
</table>

CHRONIC/OTHER EFFECTS

For the product itself:

Diesel engine oils: Not carcinogenic in animals tests. Used and unused diesel engine oils did not produce any carcinogenic effects in chronic mouse skin painting studies. Oils that are used in gasoline engines may become hazardous and display the following properties: Carcinogenic in animal tests. Caused mutations in vitro. Possible allergen and photoallergen. Contains polycyclic aromatic compounds (PAC) from combustion products of gasoline and/or thermal degradation products.

Contains:

Base oil severely refined: Not carcinogenic in animal studies. Representative material passes IP-346, Modified Ames test, and/or other screening tests. Dermal and inhalation studies showed minimal effects; lung non-specific infiltration of immune cells, oil deposition and minimal granuloma formation. Not sensitising in test animals.

SECTION 12 ECOLOGICAL INFORMATION

The information given is based on data available for the material, the components of the material, and similar materials.

ECOTOXICITY

Material -- Not expected to be harmful to aquatic organisms.

MOBILITY

Base oil component -- Low solubility and floats and is expected to migrate from water to the land. Expected to partition to sediment and wastewater solids.

PERSISTENCE AND DEGRADABILITY

Biodegradation:

Base oil component -- Expected to be inherently biodegradable
BIOACCUMULATION POTENTIAL

Base oil component -- Has the potential to bioaccumulate, however metabolism or physical properties may reduce the bioconcentration or limit bioavailability.

SECTION 13

DISPOSAL CONSIDERATIONS

Disposal recommendations based on material as supplied. Disposal must be in accordance with current applicable laws and regulations, and material characteristics at time of disposal.

DISPOSAL RECOMMENDATIONS

Product is suitable for burning in an enclosed controlled burner for fuel value or disposal by supervised incineration at very high temperatures to prevent formation of undesirable combustion products.

REGULATORY DISPOSAL INFORMATION

European Waste Code: 13 02 05*

NOTE: These codes are assigned based upon the most common uses for this material and may not reflect contaminants resulting from actual use. Waste producers need to assess the actual process used when generating the waste and its contaminants in order to assign the proper waste disposal code(s).

This material is considered as hazardous waste pursuant to Directive 91/689/EEC on hazardous waste, and subject to the provisions of that Directive unless Article 1(5) of that Directive applies.

Empty Container Warning

Empty Container Warning (where applicable): Empty containers may contain residue and can be dangerous. Do not attempt to refill or clean containers without proper instructions. Empty drums should be completely drained and safely stored until appropriately reconditioned or disposed. Empty containers should be taken for recycling, recovery, or disposal through suitably qualified or licensed contractor and in accordance with governmental regulations. DO NOT PRESSURISE, CUT, WELD, BRAZE, SOLDER, DRILL, GRIND, OR EXPOSE SUCH CONTAINERS TO HEAT, FLAME, SPARKS, STATIC ELECTRICITY, OR OTHER SOURCES OF IGNITION. THEY MAY EXPLODE AND CAUSE INJURY OR DEATH.

SECTION 14

TRANSPORT INFORMATION

LAND (ADR/RID): Not Regulated for Land Transport

INLAND WATERWAYS (ADNR/ADN): Not Regulated for Inland Waterways Transport

SEA (IMDG): Not Regulated for Sea Transport according to IMDG-Code

AIR (IATA): Not Regulated for Air Transport
SECTION 15  REGULATORY INFORMATION

Material is not dangerous as defined by the EU Dangerous Substances/Preparations Directives.

EU LABELING:  Not regulated according to EC Directives

Contains:  ORGANO MOLY-SULFUR COMPLEX  May produce an allergic reaction.  This material contains one or more sensitizers <1.0% by weight which are not identified in the Composition Section.

REGULATORY STATUS AND APPLICABLE LAWS AND REGULATIONS

Listed or exempt from listing/notification on the following chemical inventories:  AICS, DSL, ENCS, IECSC, KECI, PICCS, TSCA

Applicable EU Directives and Regulations:

1907/2006 [... on the Registration, Evaluation, Authorisation and Restriction of Chemicals ... and amendments thereto]
689/2008/EC [....concerning the export and import of dangerous substances and amendments thereto]

SECTION 16  OTHER INFORMATION

N/D = Not determined, N/A = Not applicable

KEY TO THE RISK CODES CONTAINED IN SECTION 2 AND 3 OF THIS DOCUMENT (for information only):

R38; Irritating to skin.
R41; Risk of serious damage to eyes.
R51/53; Toxic to aquatic organisms, may cause long-term adverse effects in the aquatic environment.

THIS SAFETY DATA SHEET CONTAINS THE FOLLOWING REVISIONS:

No revision information is available.

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MHC: 0B, 0B, 0, 0, 0, 0

PPEC: A

DGN: 7141093XAA (1021351)