



KYNOCH FERTILIZER

SAFETY DATA SHEET

Potassium Sulphate Water Soluble

Date Issued / Revised Date : 25 September 2022
New version : 3.0
Date previously revised : 1 February 2021
Replaced version : 2.0

Prepared according to: United Nations GHS (Rev 9E) (2021) and SANS 10234:2019
(This Safety Data Sheet conforms to the requirements set by the Department of Agriculture, Land reform and Rural development of the Republic of South Africa on the 29 March 2022)

SECTION 1: IDENTIFICATION

1.1 GHS¹ product identification

Product Name : **Potassium Sulphate**

¹ GHS - Globally Harmonized System of Classification and Labelling of Chemicals

1.2 Other means of identification

Description : **Potassium Sulphate Water Soluble, K₂SO₄ WS**

Chemical name : **Potassium Sulphate**

CAS Number² : **7778-80-5**

EC Number³ : **231-915-5**

² "CAS Number" - CAS Number is a numerical designation for chemicals that is maintained by the Chemical Abstracts Service (CAS) of the American Chemical Society.

³ "EC Number" - The European Community number (EC number) is a unique identifier that was assigned to substances for regulatory purposes within the European Union by the European Commission.

1.3 Recommended use of materials and restrictions on use

Recommended use of material : **Intended to be used as a fertilizer and in fertilizer blends**

Description : **Source of plant nutrients**

Restrictions on use : **None Identified**

1.4 Supplier's details

Supplier's details : **1st Floor, ETG House
62 Weirda Road East
Sandton
2196
Tel no: (011) 317-2000**

1.5 Emergency phone number

Emergency phone number : **Dial Triple Zero (000) and ask for fire**

: **Ambulance or the Fire department – 10177**

: **Spilltech - 086 100 0366**

SECTION 2: HAZARD IDENTIFICATION

2.1 Classification of substance or mixture

Product Defined : **Substance**

Summarized Classification

Types of Hazards	Hazard Class	Category/subcategory	H-Statement
Physical Hazards	Not Classified ¹		
Health Hazards	Not Classified		²
Environmental Hazards	Not Classified		

Classification according to the United Nations GHS (Rev 9E) (2021) and SANS 10234:2019

¹ "Not Classified" – Data conclusive but not at sufficient levels for classification.

² "H-Statement" – Hazard Statement. Full decryption in Section16

Classification by Organization

EPA-NZ	: Not Listed
ECHA	: Not Classified
ILO (WHO)	: Not Classified
AICIS	: Not Classified

Reference: (European Chemical Agency [ECHA], n.d.) & (Environmental protection agency [EPA]. New Zealand Government, n.d.) & (The Australian Industrial Chemicals Introduction Scheme [AICIS], n.d.) & (International Labour organization [ILO], n.d.)

2.2 GHS Label elements, including precautionary statements

Pictogram : **Not Classified**
Pictogram Name : **Not Classified**
Signal Word : **No Signalling words**
Hazard Statements : **Not Classified**
Precautionary Statements : **Not Classified**

Reference: (Pubchem, GHS, n.d.)

2.3 Other hazards that do not result in classification

Other : **Not Specified**

SECTION 3: COMPOSITION / INFORMATION ON INGREDIENTS

3.1 Substance

Common name : **Potassium Sulphate**
EC Name : **Potassium Sulphate**
Chemical Formula : **K₂SO₄**
Molecular Weight : **174.26 g/mol**
Nutrient Content : **42% K, 17%S**

CAS Number : 7778-80-5
EC Number : 231-915-5
Impurities and stabilizers : N/A¹

Reference: (European Chemical Agency [ECHA], n.d.) & (Pubchem, search, n.d.)

3.2 Mixture

N/A¹

¹ (Pubchem, search, n.d.)

SECTION 4: FIRST AID MEASURES

4.1 Description of first aid measures

General information : **No special measures required.**
After inhalation : **Supply fresh air and rest. Consult doctor in case of complaints.**
After skin contact : **Immediately rinse with water. If skin irritation continues, consult a doctor.**
After eye contact : **Rinse opened eye for several minutes under running water (remove contact lenses if easily possible). Seek medical treatment.**
After swallowing : **Rinse out mouth. Make victim drink water (maximum of 2 drinking glasses). If symptoms persist consult doctor.**

4.2 Most important symptoms and effects, both acute and delayed

Eye and skin Irritation

4.3 Indication of any immediate medical attention and special treatment needed

No further relevant information available

SECTION 5: FIRE-FIGHTING MEASURES

5.1 Suitable extinguishing medium

Suitable extinguishing agents : **Not Specified**
Inappropriate extinguishing media : **No unsuitable extinguishing media known**
Notes : **Use fire extinguishing methods suitable to surrounding conditions.**

5.2 Specific hazards arise from chemical

Warning : **No fire hazard.**
Hazardous Combustion Products : **On burning: release of toxic and corrosive gases/vapours (sulphur oxides)**

5.3 Special protective action for Fire-Fighters

Special firefighting procedures : **Wear self-contained breathing apparatus, irritating substances may be emitted upon thermal combustion**
: **Dilute toxic gases with water spray**

SECTION 6: ACCIDENTAL RELEASE MEASURES

6.1 Personal precautions, protective equipment and emergency procedures

- Percussions : Avoid formation of dust. Do not inhale dust. Ensure adequate ventilation.
- Equipment : Non-emergency personnel - Use personal protective equipment as required. See Section 8. Emergency personnel PPE – No information available
- Procedure : Evacuate dangerous areas.

¹ PPE – Personal precautions, protective equipment.

6.2 Environmental precautions

- : Contain released substance. Prevent entry to sewers and public waters
Plug the leak, cut off the supply. Knock down dust cloud with water spray

6.3 Methods and material for containment and cleaning up

- Solid : Shovel the dry product into suitable containers. Clean contaminated surfaces with an excess of water

6.4 Reference to other sections

- Section 7 : Information on safe handling.
- Section 8 : Information on personal protection equipment.
- Section 13 : For disposal information.

SECTION 7: HANDLING AND STORAGE

7.1 Precautions for safe handling

- Handling : Ensure adequate ventilation. Avoid ingestion and inhalation. Avoid dust formation. Wear protective gloves/eye protection/face protection/. Do not get in eyes, on skin, or on clothing. Wash hands thoroughly after handling.
- : Further processing of solid materials may result in the formation of combustible dusts. The potential for combustible dust formation should be taken into consideration before additional processing occurs. Provide appropriate exhaust ventilation at places where dust is formed.
- : For precautions see section 2.2.

7.2 Conditions for safe storage, including any incompatibilities

- Storerooms and receptacles :
- One common storage facility :
- Handling of product : Observe normal hygiene standards. Avoid contact with skin and eyes
Avoid raising dust.
- Room conditions : Store at room temperature, Store in a dry area
- Storage Class : (TRGS 510): 13: Non-Combustible Solids

7.3 Specific end use(s)

: **Apart from the uses mentioned in section 1.3 no other specific uses are stipulated**

SECTION 8: EXPOSURE CONTROL AND PERSONNEL PROTECTION

8.1 Control Parameters

	Compound	Cas Number	TWA ¹	OEL ² Limit
South African Labour Department	Potassium sulphate	7778-80-5	Not Listed	Not Listed
American Industrial Hygiene Association	Potassium sulphate	7778-80-5	Not Listed	Not Listed

¹ TWA – Time Weighted Average

² OEL - Occupational Exposure Limits

Reference: (South African Labour Department, 2021) & (Pubchem, search, n.d. / Referencing AIHA)

- Routes of exposure : **Not Specified**
- Inhalation risk : **Evaporation at 20°C is negligible; a nuisance-causing concentration of airborne particles can, however, be reached quickly when dispersed, especially if powdered.**
- Effects of short-term exposure : **The substance is mildly irritating to the eyes, skin and respiratory tract.**
- Effects of long-term or repeated exposure : **Not Specified**

Reference: (ILO, n.d.)

8.2 Appropriate engineering controls

- : **Ensure adequate ventilation, especially in confined areas. Ensure that eyewash stations, and safety showers are close to the workstation location. See Section 7.**

8.2 Individual protection measures

- Eye/face protection : **Wear safety glasses.**
Use equipment for eye protection tested and approved under appropriate government standards. SABS adoption: SANS 50166:2018(SA), EN 166(EU) or NIOSH (US).
- Skin Protection : **Handle with gloves.**
Gloves must be inspected prior to use. Use proper glove removal technique (without touching glove's outer surface) to avoid skin contact with this product. Dispose of contaminated gloves after use in accordance with applicable laws and good laboratory practices. Wash and dry hands.
- Body Protection : Choose body protection in relation to its type, to the concentration and amount of dangerous substances, and to the specific work-place. The type of protective equipment must be selected according to the concentration and amount of the dangerous substance at the specific workplace.
- Respiratory protection : **Respiratory protection is not required.**
Where protection from nuisance levels of dusts is desired, use type N95 (US) or

type P1 (EN 143) dust masks. Use respirators and components tested and approved under appropriate government standards such as NIOSH (US) or CEN (EU).

Control of environmental exposure

No special environmental precautions required



SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

9.1 Properties

Physical state	: Solid ¹
Composition	: Substance ²
Colour	: White
Odour	: Odourless
Melting point/freezing point	: 1067 °C
Boiling point or initial boiling point and boiling range	: 1689 °C
Flammability	: Product is not flammable
Lower and upper explosion limit/flammability limit	: Not determined
Flash point	: Not applicable
Auto-ignition temperature	: Not determined
Decomposition temperature	: Not determined
pH	: ~7
Kinematic viscosity	: Not applicable
Solubility	: 120 g/l water @ 25°C
Partition coefficient: n-octanol/water (log value)	: Not applicable
Vapour pressure	: Not applicable
Density and/or relative density	: 2.66 g/cm³ @ 20°C
Relative vapour density	: Not determined
Bulk Density	: 800 kg/m³
Particle characteristics	: between 0.1 - 5mm
Molecular Formula	: K₂SO₄
Molecular Weight	: 174.26 g/mol

¹ "Solid" – Is a substance that cannot be classified as a liquid or Gas.

² "Substance" – Is chemical elements and their compounds in their natural state or obtained by production process)

Reference: : (ECHA, n.d.) & (ILO, n.d.) & (Pubchem, search, n.d.)

SECTION 10: STABILITY AND REACTIVITY

Reactivity	: None known, based on information available
Chemical stability	: Stable under normal conditions
Hazardous Reactions	: None under normal processing
Conditions to Avoid	: Keep away from heat sources
Incompatible Materials	: Strong oxidizing agents, aluminium, magnesium, sodium, calcium
Hazardous Decomposition Products	: Decomposes on heating. This produces sulphur oxides.

SECTION 11: TOXICOLOGY

11.1 Acute Toxicity

Classification	: No classification
Description	: No reliable acute oral toxicity study is available for potassium sulphate. However, several second source publications show a high oral LD50 value for potassium sulphate. This is confirmed by reliable acute oral toxicity studies performed in rats according to OECD 425 with potassium magnesium sulphate (and ammonium phosphate sulphate) (LD50 > 2000 mg/kg bw).

Method	Compound	Cas Number	LD50 ¹	Subject
Oral	Potassium sulphate	7778-80-5	>2000 mg/kg	Rat
			6600 mg/kg	Mouse
Inhalation	Potassium sulphate	7778-80-5	3.6 mg/m ³	Rat
Dermal	Potassium sulphate	7778-80-5	>2000mg/kg	Rat

¹ "LD50" – Lethal Doses. The dosage at which 50% mortality was observed.

Reference: (ECHA, n.d.)

11.2 Skin corrosion/irritation

Classification	: No classification
Description	: An in vitro human skin irritation study according to the EU guideline, performed with Potassium sulphate (containing 15% KHSO ₄) does not show irritation.
Subjects	: Human

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.3 Serious eye damage/irritation

Classification	: No Classification
Description	: The corneal injury consisted of opacity (slightly dulling of the luster only) in two animals. The slight dulling resolved within 24 hours in both animals. Iridial irritation grade 1 was observed in all three animals and resolved within 24 hours.
Subjects	: Rabbits

Reference: (ECHA, n.d.) & (EPA. New Zealand Government, n.d.) & (Pubchem, search, n.d.)

11.4 Respiratory or skin sensitisation

Classification	: No classification
Description	: No irritation was observed in any of the animals examined.
Subject	: Mouse

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.5 Germ cell mutagenicity

Classification	: No classification
Description	: In an in vitro Ames test performed according to OECD test guideline 471 potassium sulphate showed no mutagenicity with or without metabolic activation
Subject	: Salmonella typhimurium

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.6 Carcinogenicity

Classification	: No classification
Description	: Although no carcinogenicity study seems to be required for potassium sulphate as the substance is not genotoxic, a reliable chronic/carcinogenicity study is available for ammonium sulphate. No evidence of a carcinogenic potential was observed in this study with rats following closely the requirements of OECD test guideline 453.
Subject	: Rat

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.7 Reproductive toxicity

Classification	: No Classification
Description	: An OECD 422 study with rats shows no effects at all up to doses of 1500 mg/kg bw/day of potassium sulphate.
Subject	: Rat

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.8 STOT² - single exposure

No data available

² "STOT" - Specific target organ toxicity.

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.9 STOT² - repeated exposure

Classification	: No Classification
Description	: A reliable subacute oral toxicity study available on potassium sulphate shows a NOAEL of 1500 mg/kg bw/day, the highest dose tested.
Subject	: Rat

² "STOT" - Specific target organ toxicity.

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.10 Aspiration hazard

No data available

Reference: (ECHA, n.d.) & (Pubchem, search, n.d.)

11.11 Route of Exposure and potential effects

Swallowing : **Abdominal pain. Diarrhoea. Nausea. Vomiting.**
Inhalation : **Cough. Sore throat.**
Eye exposure : **Redness and Pain**
Skin exposure : **Redness**

Reference: (ECHA, n.d.) & (Pubchem, search, n.d. / Referencing ILO)

11.12 Long- and short-term effects

Non specified

Reference: (ECHA, n.d.)

SECTION 12: ECOLOGICAL INFORMATION

12.1 Toxicity

Classification : **Triggers for classification are not met.**

Aquatic Toxicity

Compound	Cas Number	Organism	Species	Time	Measure	Value
Potassium sulphate	7778-80-5	Fish	Fathead minnow fish	96-h	LC50 ¹ ₃	680 mg/L
Potassium sulphate	7778-80-5	Aquatic invertebrates	Daphnia magna	48-h	EC50	720 mg/L
Potassium sulphate	7778-80-5	Aquatic Algae and Cyanobacteria	freshwater algae	72-h	EC50	2700 mg/L
Potassium sulphate	7778-80-5	Microorganisms	-	3-h	EC50 ¹	100 mg/L

Terrestrial Toxicity :

Compound	Cas Number	Organism	Species	Time	Measure	Value
Potassium sulphate	7778-80-5	Macro-organisms				not necessary
Potassium sulphate	7778-80-5	Arthropods				not necessary
Potassium sulphate	7778-80-5	Plants	Potassium sulphate produced slightly lower yields than ammonium sulphate and potassium magnesium sulphate.			
Potassium sulphate	7778-80-5	Micro-organisms				not necessary
Potassium sulphate	7778-80-5	Birds		21-d	NOEC	>1000 mg/L

¹ "LC50 /EC50" - (Median Lethal Concentration/Median Effective Concentration) They are the concentrations at which 50% mortality or inhibition of a function (e.g., growth or growth rate) was observed.

² "NOEC" - No Observed Effect Concentration. NOEC is the highest tested concentration for which there are no statistically significant difference of effect when compared to the control group.

³ "ECx" - It is the concentrations at which x % (10% for EC10) effect was observed or derived statistically when compared to the control group.

Reference: (ECHA, n.d.)

12.2 Persistence and degradability

Stability	:	In aqueous solution, potassium sulphate is completely dissociated into the potassium ion (K+) and the sulphate anion (SO4 2-). Hydrolysis of potassium sulphate does not occur.
biodegradability	:	Due to the inorganic nature of the substance standard testing systems are not applicable.

12.3 Bioaccumulate potential

Bioaccumulation	:	Simple inorganic salts with high aqueous solubility will exist in a dissociated form in an aqueous solution. Such a substance has a low potential for bioaccumulation.
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12.4 Mobility in soil

Classification	:	No data available
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12.5 Other adverse effects

Classification	:	No data available
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SECTION 13: DISPOSAL CONSIDERATIONS

The generation of waste should be avoided or minimized wherever possible. Disposal of this product, solutions and any by-products should at all times comply with the requirements of environmental protection and waste disposal legislation and any regional local authority requirements. Dispose of surplus and non-recyclable products via a licensed waste disposal contractor. Waste should not be disposed of untreated to the sewer unless fully compliant with the requirements of all authorities with jurisdiction. Waste packaging should be recycled. Incineration or landfill should only be considered when recycling is not feasible. This material and its container must be disposed of in a safe way. Empty containers or liners may retain some product residues. Avoid dispersal of spilled material and runoff and contact with soil, waterways, drains and sewers.

SECTION 14: TRANSPORT INFORMATION

12.1 UN Modelled regulations

UN Number	:	Not listed
UN proper shipping name	:	Not listed
Transport hazard class(es)	:	No classification
Packing group	:	No classification
Environmentally hazardous	:	No classification
Special precautions:	:	ADR/RID¹ - Not specified
		IMDG² - Not specified
		IATA³ - Not Specified
Transport in Bulk according to IMO instructions	:	Not specified

Reference: (Hazmat Tool. n.d.) & (BAM. 2021)

¹ ADR/RID - International Carriage of Dangerous Goods by Rail (RID) and by Road (ADR)

² IMDG - The International Maritime Dangerous Goods (IMDG)

³ IATA - International Air Transport Association (IATA)

SECTION 15: REGULATORY INFORMATION

15.1 Safety, Health and environmental regulations specific for the substance or mixture

Regulations	:	This Safety Data Sheet conforms to the requirements set by the Department of Agriculture, Land reform and Rural development of the Republic of South Africa, United Nations GHS (Rev 9E) (2021) and SANS 10234:2019, on the 29 March 2022.
Restrictions	:	The substance is not subjected to any prohibitions or restriction in south Africa.
Chemical Safety Assessment:	:	For this product a chemical safety assessment was not carried out.

SECTION 16: OTHER INFORMATION

16.1 Preparation and revision

Latest Version

Version Number	:	Ver. 3
Preparation Date	:	12 July 2022
Where the changes as made	:	Complete overall of all data to comply with GHS regulations

Previous Version

Version Number	:	Ver. 2
Preparation date	:	February 2021

16.2 Abbreviations and Acronyms

GHS	:	Globally Harmonized System of Classification and Labelling of Chemicals
ECHA	:	European Chemical agency
AICIS	:	The Australian Industrial Chemicals Introduction Scheme
EPA-NZ	:	Environmental protection agency New Zealand
ILO (WHO)	:	International labour organization (World health organization)
CAS Number	:	CAS Number is a numerical designation for chemicals that is maintained by the Chemical Abstracts Service (CAS) of the American Chemical Society.
EC Number	:	The European Community number (EC number) is a unique identifier that was assigned to substances for regulatory purposes within the European Union by the European Commission.
H-Statement	:	Hazard Statement
P-Statement	:	Precautionary Statements
Hazard Statements	:	H319 - Causes serious eye irritation
Precautionary Statements	:	P264 - Wash hands [and ...] thoroughly after handling.
	:	P265 - Do not touch eyes.
	:	P280 - Wear protective gloves/protective clothing/eye protection/face protection/hearing protection/...
N/A	:	Not Applicable
Not Classified	:	Data conclusive but not at sufficient levels for classification
PPE	:	Personal precautions, protective equipment.
TWA	:	Time Weighted Average
OEL	:	Occupational Exposure Limits
STOT	:	Specific target organ toxicity
LC50 / EC50	:	(Median Lethal Concentration/Median Effective Concentration): They are the concentrations at which 50% mortality or inhibition of a function (e.g., growth or growth rate) was observed.
NOEC	:	(No Observed Effect Concentration) NOEC is the highest tested concentration for which there are no statistically significant difference of effect when compared to the control group
ECx	:	It is the concentrations at which x % (10% for EC10) effect was observed or derived statistically when compared to the control group
LD0	:	Lethal Dose. Represents the dose at which no individuals are expected to die.

16.3 References

BAM. (2021) Dangerous Goods Database. <https://www.dgg.bam.de/quickinfo/en/show/kcvi54ygzfpw4ctfc3j6wyeowe/>

(The BAM offers with the expert portal TES information and service concerning the transport and packaging of dangerous substances and goods as well as explosives act)

Environmental protection agency [EPA]. New Zealand Government. (n.d.) Database search. *Chemical Classification and Information Database (CCID)*. Retrieved from <https://www.epa.govt.nz/search/SearchForm?SiteDatabaseSearchFilters=0&Search=7778-80-5>

(EPA-Environmental protection agency. EPA is the government agency responsible for regulating activities that affect Aotearoa New Zealand's environment.)

European Chemicals Agency [ECHA]. (n.d.) Information on Chemicals. *Reach, registered substance factsheets*. Retrieved from <https://echa.europa.eu/registration-dossier/-/registered-dossier/15527/1/1>

(ECHA - European Chemicals Agency. The European Chemicals Agency, is an agency of the EU. They implement the EU's chemicals legislation to protect your health and the environment. Their work also contributes to a well-functioning internal market, innovation and the competitiveness of Europe's chemicals industry.)

Hazmat Tool. (n.d.) Load, Transport and Storage of Hazardous Materials according U.S-Hazardous Materials Regulations (49 CFR). <https://www.hazmattool.com/info.php?language=en/>

(Hazmat Tool is a free to search database with information regarding the 49CFR classification and transport)

International Labour organization [ILO]. (n.d.) ICSC database. *International Chemical Safety Cards (ICSCs)*. Retrieved from https://www.ilo.org/dyn/icsc/showcard.display?p_lang=en&p_card_id=1451&p_version=2

(ILO-International Labour organization. ILO is a specialized agency of the United Nations. The database data was prepared by an international group of experts on behalf of ILO and WHO, with the financial assistance of the European Commission. © ILO and WHO 2021.)

OECD. (n.d.) The Global Portal to Information on Chemical Substances. Classification Search. Retrieved from <https://www.echemportal.org/echemportal/ghs-search/>

(OECD allow the search by chemical and provides a list and access to compiled SDS's)

Pubchem, search. (n.d.) Explore Chemistry. *Quickly find chemical information from authoritative sources.* Retrieved from <https://pubchem.ncbi.nlm.nih.gov/compound/>

(PubChem is an open chemistry database at the National Institutes of Health (NIH). Pubchem may reference some of the same sources as listed in this document)

Pubchem, GHS. (n.d.) Explore Chemistry. *GHS Classification.* Retrieved from <https://pubchem.ncbi.nlm.nih.gov/ghs/>

(PubChem is an open chemistry database at the National Institutes of Health (NIH). Pubchem may reference some of the same sources as listed in this document)

South African Labour Department. (2021) Regulations for Hazardous Chemical Agents. Retrieved from https://www.gov.za/sites/default/files/gcis_document/202103/44348rg11263gon280.pdf

(The Minister of Employment and Labour has, under section 43 of the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993), after consultation with the Advisory Council for Occupational Health and Safety, made the regulations in the Schedule)

The Australian Industrial Chemicals Introduction Scheme [AICIS]. (n.d.) Chemical information. *Search assessments.* Retrieved from <https://www.industrialchemicals.gov.au/chemical-information/search-assessments?assessmentcasnumber=7778-80-5>

(The Australian Industrial Chemicals Introduction Scheme (AICIS) helps protect Australians and the environment by assessing the risks of industrial chemicals and providing information to promote their safe use. Focus mainly on health aspects.)

16.4 Disclaimer

The information contained in this SDS does not constitute a risk assessment, and should not replace the user's own assessment of risks as required by other health and safety legislation.

This SDS summarises at the date of issue our best knowledge of the health, safety and environmental hazard information related to the product and in particular how to safely handle, use, store and transport the product. Since Kynoch cannot anticipate or control the conditions under which the product may be handled, used, stored or transported, each user must, prior to usage, review this SDS in the context of how the user intends to handle, use, store or transport the product and beyond, and communicate such information to all relevant parties.

We shall not assume any liability for the accuracy or completeness of the information contained herein or any advice given unless there has been gross negligence on our part.