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INDEPENDENT ASSURANCE REPORT TO THE READERS OF THE 2007 SASOL SUSTAINABLE DEVELOPMENT REPORT

Introduction

We have been engaged by Sasol Limited ('Sasol') to provide assurance on selected 2007 Sustainable Development (SD) performance indicators in its 2007 Sasol Sustainable Development Report ('the Report') indicated below.

Our report is made to the readers of the Report in accordance with the terms of our engagement with Sasol. Our work has been undertaken so that we might state those matters we have been engaged to state in this report. We do not accept or assume responsibility to anyone other than Sasol, for our work, for this report, or for the conclusions we have reached.

Responsibilities of directors

Sasol's directors are responsible for the preparation of the Report, and the information and assessments contained within it, for determining the company's objectives in respect of sustainable development performance, including the identification of stakeholders and material issues, and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Responsibility of the independent assurance provider

Our responsibility is to report our conclusions to Sasol based on our findings from our work performed and also to report whether, in our opinion, any disclosures relating to our work performed, asserted in the Report, are misrepresented or inconsistent with our findings and result in material misstatements.

We conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE) 3000: *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. This standard requires, inter-alia, that the assurance provider complies with the appropriate requirements of the IFAC Code of Ethics for Professional Accountants to ensure our independence is not compromised and the assurance team members collectively possess the necessary professional competencies.

Our work was carried out by a multi-disciplinary team of safety, health, environmental, stakeholder engagement and assurance specialists who have experience in the chemical, oil and gas sectors, and in sustainability reporting. This team undertakes similar engagements with other South African and international companies and is led by a director who has 10 years of related experience in the chemical industry and 7 years of experience in sustainability reporting and assurance.

Basis of our work and limitations

The 'Basis of reporting' page highlights key issues, limitations, and uncertainty affecting the accuracy of the performance data reported. It is important to understand the reliability of the selected 2007 SD performance indicators in the context of these limitations.

Our procedures selected depend on our judgment, including our assessment of the risk of material misstatements of those 2007 SD performance indicators selected and our assessment of internal controls relevant to the company's preparation and presentation of the Report. Our procedures were designed to gather sufficient appropriate evidence to determine that the selected 2007 SD performance are not materially misstated or misleading.

Where a limited assurance conclusion is expressed, our evidence gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable engagement.

We believe that the evidence obtained from our work performed provides an appropriate basis for our conclusions expressed below. Where limited assurance is expressed, less assurance is obtained from our procedures than in a reasonable assurance engagement. We do not express any assurance in relation to the 2007 SD performance indicators not included below.

Subject matter and criteria

The 2007 SD performance indicators selected for purposes of expressing:

- a) Reasonable assurance were: Employee and Service Provider Fatalities; Total Energy Use, Direct and Indirect Carbon Dioxide (CO₂) emissions; and
- b) Limited assurance were: Employee Recordable Case Rate; Fires, Explosions and Releases; Logistics Incidents; Water Use; Hazardous Waste; and Rand Value of BEE Procurement.

The internally developed Sasol SD Reporting Guidance, based on the GRI Sustainability Reporting Guidelines, was used as the criteria for assessing the selected 2007 SD performance indicators.

KPMG Services (Proprietary) Limited, a company incorporated under the South African Companies Act and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative.

KPMG Services (Proprietary) Limited is not a Registered Auditor in terms of the Auditing Profession Act, 26 of 2005 and does not provide audit services as defined in Section 1 of this Act.

Registration number 1999/012876/07
FSP number 8484

Policy Board:
Chief Executive: RIM Kgosana

Executive Directors: TH Bashali, DC Duffield, A Hari, TH Hoole, FB Lerth, JS McIntosh, AM Mokgabudi, D van Heerden

Other Directors: LP Fourie, A Jaffer, E Magondo, PJ Marais, S Motau, CM Read, T Rossouw, Y Suleman (Chairman of the Board), A Thunström, JM Vice

The company's principal place of business is at KPMG Crescent, 85 Empire Road, Parktown, where a list of the directors' names is available for inspection.



Work performed

Our work consisted of:

- Reviewing the processes that Sasol has in place for determining material issues to be included in the Report;
- Reviewing the results of Sasol's stakeholder engagement processes and determining whether stakeholder responses affecting material disclosures in the Report have been addressed;
- Obtaining an understanding of the systems used to generate, aggregate and report the selected 2007 SD performance indicators based on Sasol's SD Reporting Guidance for the selected 2007 SD performance indicators at sites selected by us and at Head Office to assess the reliability of the selected 2007 SD performance indicators;
- Conducting interviews with management, at the sites visited and at Head Office, to obtain an understanding of the consistency of the reporting processes compared with prior years and to obtain explanations for SD performance trends;
- Conducting 6 Operational site visits consisting of the following:
 - Sasol Infrachem
 - Sasol Polymers – Midlands Site
 - Sasol Synfuels
 - Sasol Solvents Secunda
 - Sasol Solvents Sasolburg
 - Sasol Nitro Phalaborwa
- Conducting 4 Consolidation site visits consisting of the following:
 - Sasol Polymers
 - Sasol Nitro
 - Sasol Oil
 - Sasol Mining
- Conducting 4 remote site assessments including:
 - NATREF
 - Sasol Solvents Germany - Moers
 - Sasol Solvents Germany - Herne
 - Sasol Wax Germany
- Performing an analytical review of the selected 2007 SD performance indicators aggregated at Head Office and obtaining explanations for unusual trends;
- Testing the accuracy of the aggregation process for the consolidated selected 2007 SD performance indicators at Head Office; and
- Reviewing and analysing the consistency between the selected 2007 SD performance indicators and related statements in the Report, in light of our findings at the sites visited and at Head Office.

Conclusions

In our opinion, the selected 2007 SD performance indicators set out in (a) above for the year ended 30 June 2007 are fairly stated.

Based on our work performed, we have no reason to believe that the selected 2007 SD performance indicators set out in (b) above for the year ended 30 June 2007 are not fairly stated.

Opportunities for improvement

Opportunities for improvement identified at the sites visited and Head Office are indicated below. These opportunities do not affect our conclusions above.

- As indicated in the Report, Sasol is currently considering a proposal for inclusion of a review on their management approach and performance indicators relating to joint venture operations in future sustainable development reports. To comply with the GRI Boundary Reporting Protocol of the 2006 GRI G3 Guidelines, there is a need for Sasol to demonstrate that it has a management approach and processes in place to responsibly influence the performance of JV's in which Sasol does not have management control but has significant influence. As Sasol is currently expanding its business overseas through the JV model, reporting on significant non-operated JVs is becoming more relevant.
- Roles, responsibilities and procedures over the management and reporting of sustainability performance should be formalised at the Divisional and Site levels to facilitate skills transfer and knowledge retention.
- More effective mechanisms should be considered to facilitate the sharing of best practice relating to management and reporting of sustainability performance across the Group.

KPMG Services (Proprietary) Limited

Per PD Naidoo

Director

Johannesburg