



sasol limited group segment information

The group has eight primary reportable segments that are used by senior management to make key operating decisions and assess performance. These are Sasol Mining, Sasol Synfuels, Sasol Oil and Gas and Sasol's main chemical businesses namely Sasol Olefins & Surfactants, Sasol Polymers, Sasol Solvents, Sasol Wax and Sasol Nitro. For presentation purposes, Sasol's main chemical businesses are classified as Sasol's chemical businesses presented as a single segment and detailed disclosure is provided on subsequent pages.

The group executive committee and senior management evaluate the performance of the reportable segments based on operating profit. The group accounts for intersegment sales and transfers as if the sales and transfers were entered into under the same terms and conditions as would have been entered into in a market-related transaction.

Revenue recognition

Turnover on external sales is recognised upon delivery of the product to the customer, which in accordance with the related contractual terms is the point at which the risks and rewards of ownership pass to the customer.

Ex-tank sales: when products are loaded into the customer's vehicle or unloaded from the seller's storage tanks;

Ex-works: when products are available at the seller's premises;

Carriage Paid To (CPT): on delivery of products to a specified location (main carriage is paid for by the seller);

Free on Board (FOB): when products are loaded into the transport vehicle – customer is responsible for shipping and handling costs;

Cost Insurance Freight (CIF) and Cost Freight Railage (CFR): when products are loaded into the transport vehicle – seller is responsible for shipping and handling costs which are included in the selling price;

Proof of Delivery (POD): when products are delivered to and signed for by the customer; and

Consignment sales: as and when products are consumed by customers.

Sasol Mining	Sasol Synfuels	Sasol Oil and Gas	Sasol's chemical businesses
Shipping and handling costs are included in turnover when billed to customers in conjunction with the sale of a product.	The sale of finished goods is managed through marketing companies within the group. Turnover from these sales are recorded by Sasol Synfuels and a management fee is paid to those marketing companies. Risks and rewards of ownership pass when the goods have passed over the appropriate weighbridge or flowmeter.	Turnover derived from the supply of gas is determined as measured at Sasol's outlet flange on the customers' premises. Measurement of turnover from the supply of fuel oil is determined based on measurement through a flowmeter into the customers' tanks.	Revenue recognition is determined in accordance with the contractual agreements entered into with customers.