Appendix 4D

(Rule 4.2A.3)

Half year report

Name of entity	ABN or equivalent company reference		
STRUCTURAL SYSTEMS LIMITED	57 006 413 574		

1.0 Details of the Reporting Period and the Previous Corresponding Period

Financial period ended ('current period')		Financial period ended ('previous period')			
	31 December 2007	3	31 December 2	006	
2.0	Results for announcement to the mark	et			\$A'000
					\$A 000
2.1 R	evenues from ordinary activities	up	80%	to	120,863
	rofit (loss) from ordinary activities after tax tributable to members	up	86%	to	6,982
2.3 Ne	et profit (loss) for the period attributable to members	up	86%	to	6,982
2.4 Di	ividends			ted amount per security	
	Interim dividend	5.0¢		5.0¢	
	ecord date for determining entitlements to the Third	ursday 20 M	Iarch 2008		
2.6 Bri	ief explanation of any of the figures in 2.1 to 2.4 abov	e necessary	to enable the fig	gures to	be understood.
• • •	The half year operating profit before tax was \$9.507 Revenue increased by 80% to \$120.863 million. Diluted earnings per share increased by 76% from 8 Basic earnings per share increased by 59% from 9.4	3.4 cents per	share to 14.8 ce	ents per s	share.
•	Net tangible assets per share was 56.7 cents. Debt to equity ratio of 35% at 31 December 2007. Revenue from the company's mining operation Roc	k Engineeri	ng grew to \$21.	656 mill	ion up 105%

from the previous corresponding period.

- Cashflow from operations generated \$2.8 million positive cash in the period.
- An interim dividend of 5.0 cents per share fully franked has been declared.

3.0 **NTA Backing**

	Current period	Previous corresponding period
Net tangible asset backing per ordinary security	56.7 cents	54.7 cents

4.0 Control Gained Over Entities

Date control gained

Name of entity (or group of entities)

Meridian Concrete Australia Pty Ltd

8 November 2007

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2007 2006 \$'000 \$'000

Contribution of such entities to the reporting entity's profit/ (loss) from ordinary activities during the period (where material).

N/A -

Loss of Control Over Entities

Name of entity (or group of entities)

Date control lost / deregistered

Contribution of such entities to the reporting entity's profit/ (loss) from ordinary activities during the period (where material).

5.0 Dividends

5.1 Individual dividends per security

	Date dividend is payable	Amount per security	Franked amount per security at	Amount per security of
	puyuoto	security	30% tax	foreign source dividend
Final dividend: 2006/07 Year	19 Oct 2007	6.0¢	6.0¢	Nil
Interim dividend: Current Period	11 April 2008	5.0¢	5.0¢	Nil

5.2 Total dividend per security (interim plus final)

Ordinary securities Paid 19 October 2007 final dividend for 2006/07 year

Current Period	Previous Period
\$'000	\$'000
2,859	2,038

6.0 Dividend Reinvestment Plans

The dividend or distribution reinvestment plans shown below are in operation.

DRP remains suspended		

The last date(s) for receipt of election notices for the dividend or distribution reinvestment plans

20 March 2008

Any other disclosures in relation to dividends (distributions).

N/A

7.0 Details of Associates and Joint Venture Entities

Name of associate/joint venture	Reporting entity's percentage holding		Contribution to Net profit/(loss) (where material)		
	Current Period	Previous Corresponding Period	Current Period	Previous Corresponding Period	
			\$'000	\$'000	
Structural Systems (UK) Ltd	40%	40%	473	-	

8.0 Foreign Entities

Accounting Standards used in compiling financial reports: Australian Accounting Standards

9.0 If the accounts have been audited or subject to review and are subject to dispute or qualification, details are described below

N/A

Strong

(Company Secretary)

Sign here:

Date:

e: 27 February 2008

Print name: David Perry