

APPENDIX 4D

HALF YEAR

REPORT

FOR HALF YEAR ENDED 31 DECEMBER 2014

SRG LIMITED
(FORMERLY STRUCTURAL SYSTEMS LIMITED)
ABN 57 006 413 574

ISSUED 20 FEBRUARY 2015



**MAKING
THE
COMPLEX
SIMPLE**

APPENDIX 4D HALF YEAR REPORT

(Rule 4.2A.3)

Name of entity	ABN or equivalent company reference
SRG Limited (formerly 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 2014	31 December 2013

2.0 Results for announcement to the market

		2014 \$A'000	2013 \$A'000
2.1 Revenues from ordinary activities	Down 28.4% to	88,970	124,185
2.2 Profit from ordinary activities after tax attributable to members	Down 40.7% to	1,495	2,521
2.3 Net profit for the period attributable to members	Down 40.7% to	1,495	2,521

2.4 Dividends	Amount per security	Franked amount per security
Interim dividend	2.0 cents	2.0 cents

2.5 Record date for determining entitlements to the dividend: 13 March 2015

2.6 For a commentary on the financial results noted above, please refer to Directors' Report on page 1 of the company's interim financial report for half year ended 31st December 2014.

3.0 NTA Backing

	Current Period	Previous corresponding period
Net tangible asset backing per ordinary share	89.5 cents	92.7 cents

4.0 Control Gained Over Entities

Name of entity (or group of entities) N/A

Date control gained -

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

Loss of Control Over Entities

Name of entity (or group of entities) N/A

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 30% tax	Amount per security of foreign source dividend
Final dividend: 2013/14 Year	17 th October 2014	1.5c	1.5c	Nil
Interim dividend: Current Period	20 th April 2015	2.0c	2.0c	Nil

5.2 Total dividend per security (interim plus final)

Ordinary Securities	Current Period \$'000	Previous Period \$'000
Final dividend for 2013/14 year	944	1,259
Interim dividend for 2014/15 year	1,259	1,574

6.0 Dividend Reinvestment Plans

DRP remains suspended

Any other disclosures in relation to dividends (distributions)	N/A
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7.0 Details of Associates and Joint Venture Entities

N/A

8.0 Foreign Entities

Accounting Standards used in compiling financial reports:	Australian Accounting Standards
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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

Company Secretary:

 Roger Lee

Date: 20 February 2015

SRG LIMITED
(formerly Structural Systems Limited)
ABN: 57 006 413 574
AND CONTROLLED ENTITIES

INTERIM FINANCIAL REPORT
FOR THE HALF YEAR ENDED
31ST DECEMBER 2014

This interim financial report is to be read in conjunction with the financial report for the year ended 30 June 2014.

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Registered Office

The registered office of the Company is:
Level 1, 338 Barker Road, Subiaco Western Australia 6008

Stock Exchange Listing

SRG Limited shares are listed on the Australian Securities Exchange. Home exchange is Melbourne. (ASX: STS)

Share Register

Computershare Registry Services Pty Ltd

Incorporation

SRG Limited (formerly Structural Systems Limited) is incorporated in the State of Victoria

Auditor

William Buck
Level 20, 181 William Street, Melbourne Victoria 3000

Bankers

National Australia Bank

DIRECTORS' REPORT

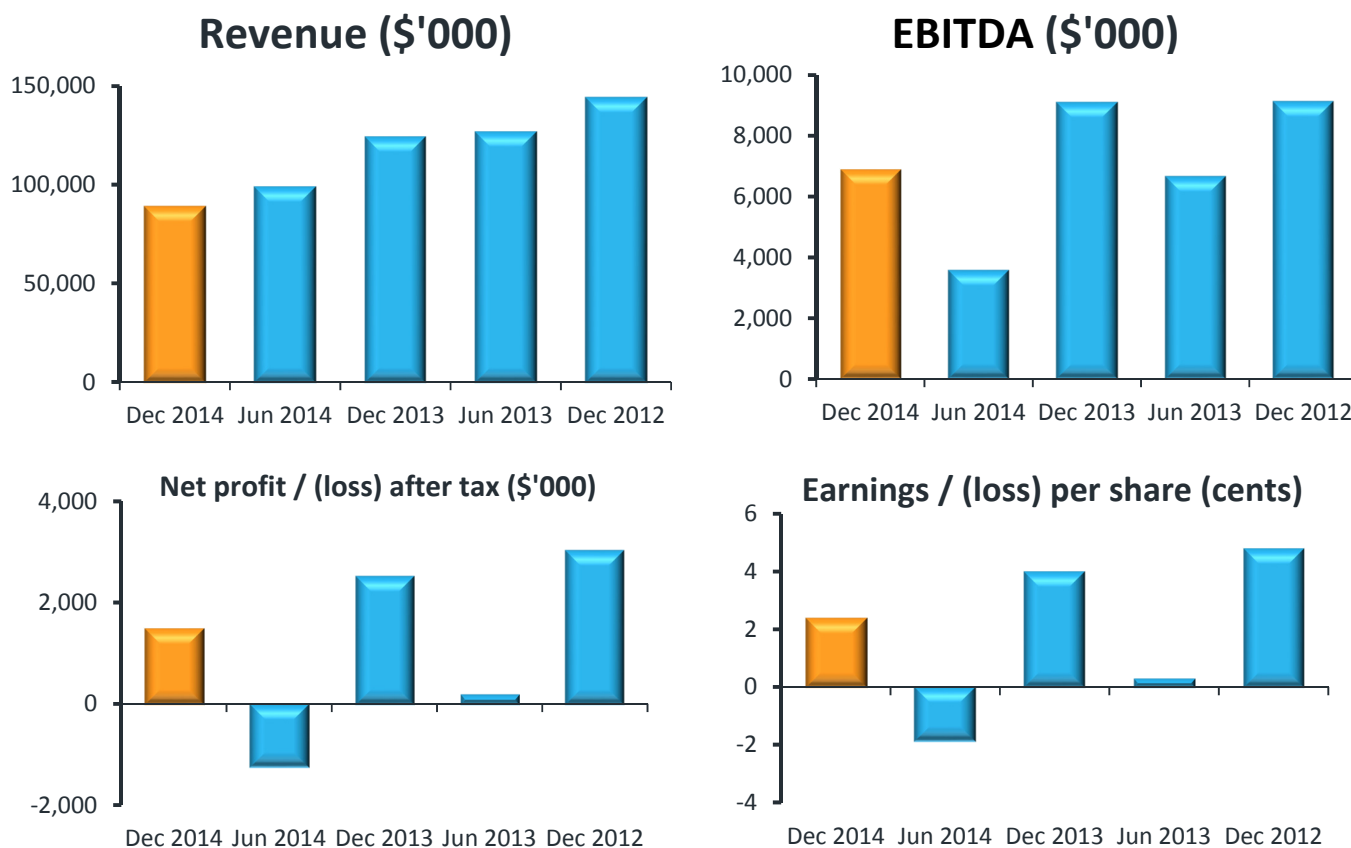
The directors of SRG Limited (formerly Structural Systems Limited) present their report on the consolidated group comprising SRG Limited and the entities it controlled as at and during the half-year ended 31 December 2014. On 19 November 2014, the shareholders approved the change of company name from Structural Systems Limited to SRG Limited.

Directors

The names of the directors in office at any time during or since the end of the half-year are:

Peter J McMorrow	Chairman (appointed 1 July 2014)
David W Macgeorge	Managing Director
Peter J Brecht	Non-executive Director (appointed 4 September 2014)
Michael W Atkins	Non-executive Director (appointed 9 September 2014)
Robert W Freedman	Non-executive Director
Ian L Fraser	Non-executive Director (resigned 19 November 2014)

Key performance indicators for the 6 month periods



Review of Operations

Financial

Financial Results

SRG Limited (the "Company") recorded a net profit before tax of \$2,206k for the half year ended 31 December 2014. This represents a lower result than the prior corresponding period, mainly due to reduced revenue from business activities which is reflective of the current operating environment. Net profit after tax was \$1,495k.

The Board has resolved to pay an interim dividend of 2.0 cents per share fully franked, payable on 20 April 2015 (Dec 2013: 2.5 cents per share fully franked).

Earnings before interest, tax, depreciation and amortisation (EBITDA) was \$6,894k compared to \$10,332k for the prior corresponding period. The depreciation charge decreased by 28% (Dec 13: \$5,892k). Interest expense decreased by 39% (Dec 13: \$685k) while interest income increased by 115% (Dec 13: \$134k).

The Group's basic and diluted earnings per share was 2.4 cents for the half year (Dec 13: 4.0 cents).

Revenue for the six months was \$88,970k (Dec 13: \$124,185k).

Capital Management

The Company had no net debt at 31 December 2014. In the six months to December 2014 the Group's cash increased by \$2,516k to \$25,286k (June 14: \$22,770k). Net cash from operating activities was \$8,161k, compared with \$22,665k in the corresponding period last year.

Work in Hand

Work in hand at 31 December 2014 for the Group was \$176,612k. This is an improvement on the balance of \$164,789k at the same time last year. The increase in work in hand from the corresponding period last year was due to contract extensions in the mining business and good work in hand levels in building.

Mining

Revenue reported by the Group's mining services business, SRG Mining (previously ROCK) was \$35,538k, down 24.7% (Dec 13: \$47,176k). SRG Mining reported a net profit before tax of \$2,462k down \$548k (Dec 13: \$3,010k). EBITDA for the six months was \$6,208k compared to \$8,690k for the corresponding period. Since the half year, this segment has commenced work on newly secured projects. In addition, a number of term contracts have been successfully renewed.

Construction

Building

Post-tensioning activities has slightly increased to \$37,849k up \$3,429k (Dec 13: \$34,420k). The New South Wales and Queensland states have seen strong performances in the past six months with potential future work for the group appearing to be developing predominantly in those regions. Construction activity is showing signs of recovery in Victoria and Western Australia with the performance in these states indicating growing potential.

Civil

Revenue from civil works has decreased to \$13,093k (Dec 13: \$26,142k) with the completion of emergency repair works at Paradise Dam. Whilst this division has underperformed in the past six months, there is a pipeline of works in the areas of bridges, tanks and dams. The Elizabeth Quay pedestrian bridge project is currently progressing well.

Products

Refohar Australia has generated revenue of \$5,258k (Dec 13: \$5,179k) and its performance is consistent with management expectations. With research and development being invested into innovation, the group hopes to see opportunities in its range of products.

Lead Auditor's Independence Declaration

The Auditor's Independence Declaration on page 4 forms part of the Director's Report for the half year ended 31 December 2014.

Rounding of Amounts

The consolidated group has applied the relief available to it in ASIC Class Order 98/100 and accordingly certain amounts in the financial report and the directors' report have been rounded off to the nearest \$1,000.

Signed in accordance with a resolution of the Board of Directors:

A handwritten signature in black ink that reads "David Macgeorge". The signature is written in a cursive, slightly slanted style.

David Macgeorge
Managing Director

Dated: 20 February 2015

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION
307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF
SRG LIMITED**

I declare that, to the best of my knowledge and belief during the half-year ended 31 December 2014 there have been:

- no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- no contraventions of any applicable code of professional conduct in relation to the review.

William Buck

William Buck Audit (Vic) Pty Ltd
ABN: 59 116 151 136

A handwritten signature in black ink, appearing to read 'N. S. Benbow'.

N. S. Benbow
Director

Dated this *20th* day of February, 2015

**CHARTERED ACCOUNTANTS
& ADVISORS**

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Telephone: +61 3 9824 8555
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CONSOLIDATED STATEMENT OF PROFIT OR LOSS

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	Note	CONSOLIDATED GROUP	
		31 Dec 14 \$'000	31 Dec 13 \$'000
Revenue	2a)	88,970	124,185
Construction and servicing costs		(68,368)	(98,776)
Depreciation and amortisation expense	2b)	(4,269)	(5,892)
Employee benefits expense		(7,812)	(10,574)
Finance costs		(420)	(685)
Restructuring, rebranding and other related costs		(1,338)	-
Other expenses		(4,557)	(4,502)
Profit before income tax expense		2,206	3,756
Income tax expense		(711)	(1,235)
Profit for the year attributable to members of the parent entity		1,495	2,521
Basic and diluted earnings per share (cents per share)		2.4 cents	4.0 cents

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	Note	CONSOLIDATED GROUP	
		31 Dec 14 \$'000	31 Dec 13 \$'000
Profit for the period		1,495	2,521
Other comprehensive income			
Items that may be reclassified to profit or loss			
Exchange differences arising on translation of foreign operations		391	125
Other comprehensive income for the period (net of tax)		391	125
Total comprehensive income for the period attributable to members of the parent entity		1,885	2,646

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	Note	CONSOLIDATED GROUP	
		31 Dec 2014 \$'000	30 June 2014 \$'000
Current assets			
Cash and cash equivalents		25,286	22,770
Trade and other receivables		28,394	33,084
Inventories		15,668	12,444
Other current assets		1,477	101
Total current assets		70,825	68,399
Non-current assets			
Property, plant and equipment		28,028	30,366
Intangible assets		19,439	19,439
Deferred tax assets		5,119	5,393
Total non-current assets		52,586	55,198
Total assets		123,411	123,597
Current liabilities			
Trade and other payables		25,887	23,833
Financial liabilities		8,452	7,611
Current tax liabilities		267	1,120
Short term provisions		6,482	7,050
Total current liabilities		41,088	39,614
Non-current liabilities			
Trade and other payables		-	20
Financial liabilities		3,683	5,999
Deferred tax liability		1,299	1,350
Long term provisions		1,571	1,811
Total non-current liabilities		6,553	9,180
Total liabilities		47,641	48,794
Net assets		75,770	74,803
Equity			
Issued capital		40,477	40,477
Reserves		1,101	685
Retained earnings		34,192	33,641
Total equity		75,770	74,803

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	Note	Share Capital Ordinary \$'000	Retained Earnings \$'000	Share Options Equity \$'000	Asset Revaluation Reserve \$'000	Foreign Currency Translation Reserve \$'000	Total \$'000
Balance at 1 July 2013		40,477	35,207	-	1,835	(1,110)	76,409
<i>Comprehensive income</i>							
Profit for the period		-	2,521	-	-	-	2,521
Other comprehensive income for the period		-	-	-	-	125	125
Total comprehensive income for the period		-	2,521	-	-	125	2,646
<i>Transactions with owners as owners</i>							
- Dividends paid or provided for	3	-	(1,259)	-	-	-	(1,259)
Balance at 31 December 2013		40,477	36,469	-	1,835	(985)	77,796
Balance at 1 July 2014		40,477	33,641	-	1,835	(1,150)	74,803
<i>Comprehensive income</i>							
Profit for the period		-	1,495	-	-	-	1,495
Other comprehensive income for the period		-	-	-	-	391	391
Total comprehensive income for the period		-	1,495	-	-	391	1,886
<i>Transactions with owners as owners</i>							
- Dividends paid or provided for	3	-	(944)	-	-	-	(944)
- Options reserve on recognition of bonus elements of options		-	-	25	-	-	25
Balance at 31 December 2014		40,477	34,192	25	1,835	(759)	75,770

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	Note	CONSOLIDATED GROUP	
		31 Dec 14 \$'000	31 Dec 13 \$'000
Cash flows from operating activities			
Cash receipts in the course of operations		99,558	154,287
Cash payments in the course of operations		(89,925)	(130,798)
Interest received		289	134
Finance costs		(420)	(685)
Income tax paid		(1,341)	(273)
Net cash provided by operating activities		8,161	22,665
Cash flows from investing activities			
Payments for purchases of property, plant and equipment		(679)	(445)
Proceeds from sale of property, plant and equipment		18	627
Loans to related entities		(20)	(64)
Net cash provided by / (used in) investing activities		(681)	118
Cash flows from financing activities			
Lease payments		(4,108)	(5,319)
Dividends paid by parent entity		(944)	(1,259)
Net cash used in financing activities		(5,052)	(6,578)
Net increase / (decrease) in cash and cash equivalents held		2,428	16,205
Effect of exchange rates on cash and cash equivalents in foreign currencies		88	24
Cash and cash equivalents at beginning of period		22,770	7,146
Cash and cash equivalents at end of period		25,286	23,375

The accompanying notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

1. Summary of Significant Accounting Policies

(a) Basis of Preparation

These interim financial statements for the half-year reporting period ended 31 December 2014 have been prepared in accordance with the requirements of the Corporations Act 2001, Accounting Standard AASB 134: Interim Financial Reporting, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

This financial report does not include all of the information required for full annual financial statements. Accordingly, this report is to be read in conjunction with the annual financial report for the year ended 30 June 2014 and any public announcements made by SRG Limited (formerly Structural Systems Limited) and its controlled entities during the half-year in accordance with continuous disclosure requirements arising under ASX Listing Rule 3.1 and Corporations Act 2001.

These interim financial statements were approved by the Board of Directors on 20 February 2015.

(b) Accounting Policies

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements, except in relation to some of the accounting policies discussed below in 1(c) which became effective for the annual reporting period commencing 1 July 2014. Amounts in the financial statements and directors' report have been rounded off to its nearest \$1,000 in accordance with the relief under ASIC Class Order 98/100.

(c) New and Revised Accounting Requirements Applicable to the Current Half-year Reporting Period

Certain new accounting standards and interpretations became applicable to the current half year reporting period. The group's assessment of the impact of these new standards and interpretations is that they have not significantly impacted upon the classification, recognition, disclosure and measurement of amounts recorded in the financial statements.

2. Profit for the Period

	CONSOLIDATED GROUP	
	31 Dec 2014 \$'000	31 Dec 2013 \$'000
(a) Revenue		
Operating activities		
- Rendering of services	84,164	119,861
- Sale of goods	3,801	3,574
- Interest received	289	134
- Other revenue	672	427
	88,926	123,996
Non-operating activities		
- Gain on disposal of property, plant and equipment	44	189
Total Revenue	88,970	124,185
(b) Expenses		
Depreciation of:		
- Plant and equipment	4,211	5,851
- Building	14	16
- Leasehold improvements	44	25
	4,269	5,892

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	CONSOLIDATED GROUP	
	31 Dec 2014 \$'000	31 Dec 2013 \$'000

3. Dividends Paid or Proposed

Distributions paid

Final fully franked dividend of 1.5 cents (2013: 2.0 cents) per share franked at the corporate tax rate of 30% (2013: 30%) in respect of profits for the year ended 30 June 2014	944	1,259
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Distribution declared

On 20 February 2015, the Directors declared an interim fully franked dividend of 2.0 cents (December 2013: 2.5 cents) per share franked at the corporate tax rate of 30% for the half year ended 31 December 2014. Record date is 13 March 2015 and payment date is 20 April 2015.

4. Events Subsequent to Reporting Date

There were no material events subsequent to the end of the interim period that have not been recognised or disclosed in this interim financial report.

5. Contingent Liabilities

As at 31 December 2014, the group continued its bank guarantee arrangements with the bank from 30 June 2014.

Eastern Treatment Plant Dispute

There have been no material developments since 30 June 2014 regarding the Eastern Treatment Plant dispute. Please refer to Note 21 Contingent Liabilities of the annual report for the year ended 30 June 2014.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2014

6. Segment Information

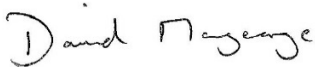
Operating segment	Construction		Mining		Corporate		Consolidated Group	
	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000
Revenue								
External sales	52,472	76,260	35,538	47,176	-	-	88,010	123,436
Other revenue	681	617	-	-	279	132	960	749
Total revenue	53,153	76,877	35,538	47,176	279	132	88,970	124,185
Results								
Segment result	2,041	3,015	2,158	2,497	(1,993)	(1,756)	2,206	3,756
Income tax expense	-	-	-	-	(711)	(1,235)	(711)	(1,235)
Profit after income tax	2,041	3,015	2,158	2,497	(2,704)	(2,991)	1,495	2,521
Assets								
Segment assets	49,785	50,251	37,771	40,468	35,855	32,878	123,411	123,597
Liabilities								
Segment liabilities	18,302	18,254	22,644	25,210	6,695	5,330	47,641	48,794
Non-Current Asset movements								
Acquisition of non-current assets	482	428	1,435	2,884	-	-	1,917	3,312
Depreciation of segment assets	888	795	3,336	5,058	45	39	4,269	5,892
Revenue and assets by geographical region								
Segment revenue from external customers	Australia		United Arab Emirates		Consolidated Group			
	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000	31/12/14 \$'000	31/12/13 \$'000
Segment revenue from external customers	87,260	122,504	1,710	1,681	88,970	124,185		
Acquisition of non-current segment assets	1,917	3,281	-	31	1,917	3,312		
Carrying amount of segment assets	125,599	119,469	3,925	4,128	129,524	123,597		

DIRECTORS' DECLARATION

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 5 to 12 are in accordance with the Corporations Act 2001, including:
 - a. complying with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001, and
 - b. giving a true and fair view of the consolidated group's financial position as at 31 December 2014 and of its performance for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



David Macgeorge
Managing Director

Dated 20 February 2015

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF SRG LIMITED AND CONTROLLED ENTITIES

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of SRG Limited (the company) and the entities it controlled at the half-year's end or from time to time during the half year (the consolidated entity), which comprises the consolidated statement of financial position as at 31 December 2014, the consolidated statement of profit or loss, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Half-Year Financial Report

The directors of the company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001 including:

- giving a true and fair view of the consolidated entity's financial position as at 31 December 2014 and its performance for the half-year ended on that date; and
- complying with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations 2001.

As the auditor of SRG Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CHARTERED ACCOUNTANTS & ADVISORS

Melbourne Office
Level 20, 181 William Street
Melbourne VIC 3000

Hawthorn Office
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Hawthorn East VIC 3123

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williambuck.com

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS
OF SRG LIMITED AND CONTROLLED ENTITIES (CONT)**

Independence

In conducting our review, we have complied with the independence requirements of the Corporations Act 2001.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of SRG Limited is not in accordance with the Corporations Act 2001 including:

- a) giving a true and fair view of the consolidated entity's financial position as at 31 December 2014 and of its performance for the half year ended on that date; and
- b) complying with Australian Accounting Standard 134 Interim Financial Reporting and the Corporations Regulations 2001.

Matters Relating to the Electronic Presentation of the Reviewed Half Year Financial Report

This auditor's review report relates to the half year financial report of SRG Limited for the half year ended 31 December 2014 included on SRG Limited's web site. The company's directors are responsible for the integrity of the SRG Limited's web site. We have not been engaged to report on the integrity of the SRG Limited's web site. The auditor's review report refers only to the half year financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the reviewed half year financial report to confirm the information included in the reviewed financial report presented on this web site.

William Buck

William Buck Audit VIC Pty Ltd
ABN: 59 116 151 136

A handwritten signature in black ink, appearing to read 'N. S. Benbow'.

N. S. Benbow
Director

Dated this 20th day of February, 2015