

PART VII
ADDITIONAL INFORMATION

1 Responsibility

The Directors, whose names are set out in paragraph 2 of this Part VII, each accept responsibility for the information contained in this document. To the best of the knowledge and belief of the Directors (who have taken all reasonable care to ensure that such is the case), the information contained in this document is in accordance with the facts and does not omit anything likely to affect the import of such information.

2 Names of Directors

The Directors, and their respective positions, are as follows:

<u>Name</u>	<u>Position Held</u>
Sir Malcolm Williamson	Chairman and Non-executive Director
Robert Anderson	UK Chief Executive and Executive Director
Robert Blanchard	Non-executive Director
Walker Boyd	Group Finance Director and Executive Director
Terry Burman	Group Chief Executive and Executive Director
Dale Hilpert	Non-executive Director
Lesley Knox	Non-executive Director
Mark Light	US Chief Executive and Executive Director
Robert Walker	Non-executive Director
Russell Walls	Non-executive Director

The business address of each of the Directors is at Signet's registered office. Signet, whose registered number is 477692, has its registered office at 15 Golden Square, London W1F 9JG.

3 Incorporation of Signet

Signet was incorporated on 27 January 1950 under the Companies Act 1948 as a private limited company with the name Ratners (Jewellers) Limited. Signet was re-registered under the Companies Acts 1948 to 1980 as a public limited company with the name Ratners (Jewellers) Public Limited Company on 9 February 1982. Signet's name was changed to Ratners Group plc on 9 February 1987 and to its current name on 10 September 1993.

Signet is registered for VAT with VAT Registration Number 223 0009 24.

4 Incorporation of Signet Jewelers Limited

Signet Jewelers Limited was incorporated under the laws of Bermuda on 25 June 2008. Signet Jewelers Limited's registered office is located at Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda. Once the Scheme has become effective the Signet Jewelers Limited share owned by the Subscriber will be purchased by Signet Jewelers Limited at nominal value and then cancelled.

5 Directors' and other interests

The following tables set forth certain information with respect to interests in Signet Shares that are entitled to vote at the Shareholder Meetings for: each person or entity who Signet knows is, directly or indirectly, interested in more than 3 per cent of Signet's Shares; and each of the Directors.

5.1 The percentage of issued share capital of Signet that each of the following Signet Shareholders is interested in is based on 1,705,541,827 Signet Shares in issue as of 20 July 2008 (being the latest practicable date prior to publication of this document). It is anticipated that each Signet Shareholder shall maintain the same percentage ownership in Signet Jewelers Limited as it had in Signet at the Scheme Record Time subject to the impact of fractional entitlements.

Directors' interests in shares:

<u>Director</u>	<u>Number of Signet Shares</u>
Robert Anderson	20,907
Robert Blanchard	10,010
Walker Boyd	542,798
Terry Burman	808,601
Dale Hilpert	20,000
Lesley Knox	30,870
Mark Light	76,454
Robert Walker	19,308
Russell Walls	30,000
Sir Malcolm Williamson	187,375

Directors' interests in share options:

<u>Director</u>		<u>Number of Signet Shares under option</u>	<u>Exercise price</u>	<u>Date from which exercisable⁽¹⁾</u>	<u>Expiry date⁽¹⁾</u>
Robert Anderson	(2)	232,558	75.25p	2.5.04	2.5.11
	(2)	160,416	120.00p	11.4.05	11.4.12
	(2)	322,188	82.25p	25.4.06	25.4.13
	(3)	251,685	111.25p	5.4.07	5.4.14
	(4)	35,452	£1 total	15.4.04	4.5.11
	(3)	261,989	112.60p	12.4.08	12.4.15
	(4)	23,140	£1 total	15.4.05	26.4.12
	(3)	221,586	111.92p	11.4.09	11.4.16
	(3)	212,184	124.42p	24.4.10	24.4.17
	(5)	12,765	75.20p	1.1.11	30.6.11
	(3)	430,523	65.00p	14.4.11	14.4.18
Total		2,164,486	97.99p⁽⁶⁾		
Walker Boyd	(2)	611,842	57.00p	5.5.03	5.5.10
	(2)	179,401	75.25p	2.5.04	2.5.11
	(2)	225,000	120.00p	11.4.05	11.4.12
	(3)	397,435	97.50p	14.7.06	14.7.13
	(3)	444,943	111.25p	5.4.07	5.4.14
	(3)	466,252	112.60p	12.4.08	12.4.15
	(3)	412,794	111.92p	11.4.09	11.4.16
	(4)	409,901	124.42p	24.4.10	24.4.17
	(5)	12,765	75.20p	1.1.11	30.6.11
	(3)	808,153	65.00p	14.4.11	14.4.18
Total		3,968,486	95.01p⁽⁶⁾		
Terry Burman	(3)	3,807,426	\$1.59	14.7.06	14.7.13
	(3)	3,129,267	\$2.05	5.4.07	5.4.14
	(3)	3,193,395	\$2.12	12.4.08	12.4.15
	(5)	5,170	\$1.86	1.11.08	31.1.09
	(3)	2,936,060	\$1.96	11.4.09	11.4.16
	(3)	2,530,119	\$2.49	24.4.10	24.4.17
	(3)	5,233,064	\$1.24	14.4.11	14.4.18
Total		20,834,501	\$1.90⁽⁶⁾		
Mark Light	(2)	290,191	\$1.72	11.4.05	11.4.12
	(3)	329,267	\$2.05	5.4.07	5.4.14
	(3)	339,032	\$2.12	12.4.08	12.4.15
	(5)	5,170	\$1.86	1.11.08	31.1.09
	(3)	572,889	\$1.96	11.4.09	11.4.16
	(3)	514,055	\$2.49	24.4.10	24.4.17
	(3)	1,032,257	\$1.24	14.4.11	14.4.18
Total		3,082,861	\$1.92⁽⁶⁾		

(1) The dates from which options are exercisable and the expiry dates are the dates that normally apply. Other dates apply in certain circumstances, such as an option holder ceasing to be employed. Options that have not already vested will only vest and become exercisable on the dates detailed subject to satisfaction of the specified performance criteria.

(2), (3), (4) and (5) The options marked (2) were granted under the Signet 1993 Executive Share Option Scheme, those marked (3) were granted under the Signet International Share Option Plan 2003, the Signet UK Inland Revenue Approved Share Option

Plan 2003 and the Signet US Share Option Plan 2003, those marked (4) were awarded under the Signet Long-Term Incentive Plan 2000 and those marked (5) were granted under the terms of the Signet Inland Revenue Approved Saving Related Share Option Scheme for UK Employees 1998 or, in the case of Terry Burman and Mark Light, the US Section 423 Plan.

(6) Weighted averages of the exercise prices per share for the options held at year end.

Three per cent shareholders:

<u>Name of shareholder</u>	<u>Number of Signet Shares</u>	<u>Percentage of total voting rights in Signet</u>
Harris Associates L.P.	290,401,124	17.03
The Capital Group Companies, Inc.	153,312,508	8.98
Sprucegrove Investment Management Limited	122,028,015	7.16
Artisan Partners Limited Partnership	86,935,333	5.10
BriTel Fund Trustees Limited	85,667,185	5.02
Legal & General Investment Management Limited	81,535,937	4.78
Sanderson Asset Management Limited	71,694,426	4.20
First Pacific Advisors LLC	70,896,000	4.16

5.2 Save as set out in this paragraph 5, no Director (nor any person connected with them within the meaning of section 252 of the Companies Act): (a) has any interests (beneficial or non-beneficial) in the share capital of Signet; or (b) holds an interest in any other securities of the Signet Group.

5.3 Save as disclosed in this paragraph 5, the Directors are not aware of any holdings of voting rights (within the meaning of Chapter 5 of the Disclosure and Transparency Rules) which will represent 3 per cent or more of the total voting rights in respect of the issued ordinary share capital of Signet.

5.4 There are no arrangements under which any of the Directors has waived or agreed to waive future emoluments or under which the total emoluments of any Directors will be varied in consequence of the Proposal.

6 Accounting treatment

The Scheme of Arrangement described herein is not considered an acquisition or disposal for accounting purposes and as a result the assets and liabilities of the Signet Group are not materially affected by the proposed transaction. As described elsewhere, apart from the impact of fractional interests, the proportional interest of Signet Jewelers Limited Shareholders in Signet Jewelers Limited will be the same as their previous interest in Signet.

7 Costs and expenses of transaction

The total costs and expenses (exclusive of VAT) payable by the Company in connection with the Scheme and the proposed listing of the Signet Jewelers Limited Shares on the NYSE and Official List are estimated to be approximately US\$10.5 million. Given the inter relationship between the Scheme and the proposed listings on the NYSE and the Official List, it is not practicable to separate costs attributable solely to the Scheme and to these listings.

8 Consent

Lazard & Co., Limited has given and not withdrawn its written consent to the issue of this document with the inclusion of the references to its name in the form and context in which it appears.

9 Time

In this document, references to time are references to London time unless otherwise expressly provided.

10 Documents available for inspection

Copies of the following documents may be inspected at the offices of Herbert Smith LLP, Exchange House, Primrose Street, London EC2A 2HS during usual business hours on any weekday (Saturdays, Sundays, public holidays excepted) from the date of this document until the earlier of the Effective Date or 1 January 2009 and at Café Royal, 68 Regent Street, London W1B 5EL from at least fifteen minutes prior to the start of the Court Meeting until the conclusion of the Scheme GM:

10.1 the memorandum of association of Signet and the Articles and the full terms of the proposed amendments to the Articles;

- 10.2 the memorandum of association of Signet Jewelers Limited and the Signet Jewelers Limited Bye-laws;
- 10.3 the audited consolidated accounts of Signet for the periods ended 2 February 2008, 3 February 2007 and 28 January 2006;
- 10.4 the written consent referred to in paragraph 8 of this Part VII;
- 10.5 this document; and
- 10.6 the Signet Jewelers Limited Share Plans referred to in the second resolution in the notice of the Scheme GM appearing at Part X of this document.

24 July 2008