

SIGNET JEWELERS LTD

FORM 20-F/A

(Amended Annual and Transition Report (foreign private issuer))

Filed 01/22/10 for the Period Ending 01/31/09

Telephone	44-207-317-9700
CIK	0000832988
Symbol	SIG
SIC Code	5944 - Jewelry Stores
Industry	Retail (Specialty)
Sector	Services
Fiscal Year	02/29

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 20-F/A
(AMENDMENT NO. 1)

(Mark One)

☐ REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) or (g) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended January 31, 2009

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

☐ SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number 0-16945

SIGNET JEWELERS LIMITED

(Exact name of Registrant as specified in its charter)

BERMUDA

(Jurisdiction of incorporation or organization)

Clarendon House

2 Church Street

Hamilton HM11

Bermuda

(Address of principal executive offices)

Mark Jenkins, Telephone number: +44 (0) 207 317 9706, Fax number: +44 (0) 207 734 9376

(Name, Telephone, Email and/or Facsimile number and Address of Company Contact Person)

Securities registered or to be registered pursuant to Section 12(b) of the Act:

Title of Each Class
Common Shares of \$0.18 each

Name of Each Exchange on which Registered
The New York Stock Exchange
London Stock Exchange

Securities registered or to be registered pursuant to Section 12(g) of the Act: **None**

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: **None**

Number of Common Shares of \$0.18 each, outstanding on January 31, 2009: **85,277,255**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

☒ Yes ☐ No

If this report is an annual or transition report, indicate by check mark, if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

☐ Yes ☒ No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

☐ Yes ☐ No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of “accelerated filer and large accelerated filer” in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒ Accelerated filer ☐ Non-accelerated filer ☐

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP ☒ International Financial Reporting Standards as issued by the International Accounting Standards Board ☐ Other ☐

If “Other” has been checked in response to the previous question, indicate by check mark which financial statement item the registrant has elected to follow:

☐ Item 17 ☐ Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes ☐ No ☒

EXPLANATORY NOTE

This Amendment No. 1 on Form 20-F/A (the “Amendment”) amends and restates Part III, Item 19. “Exhibits” of the Annual Report on Form 20-F of Signet Jewelers Limited (the “Company”) for the fiscal year ended January 31, 2009, as filed with the Securities and Exchange Commission on April 1, 2009 (the “Original Filing”).

This Amendment No. 1 is being filed to include the consent of KPMG Audit Plc, the Company’s independent registered public accounting firm (“KPMG”) to the incorporation by reference of KPMG’s audit report included in the Original Filing into the Company’s Registration Statements on Form S-8 (File No. 333-09634, 333-134192, 333-12304, 333-153422 and 333-08964), which Registration Statements were inadvertently omitted from the consent originally filed with the Original Filing.

Except as described above, no other changes have been made to the Original Filing and this Amendment does not otherwise amend, update or change the financial statements or disclosures in the Original Filing. This Amendment does not reflect events occurring after the filing of the Original Filing.

ITEM 19. EXHIBITS

Number	Description of Exhibits
1.1	Memorandum of Association of Signet Limited and Certificate of Incorporation on Change of Name to Signet Jewelers Limited (incorporated by reference to Exhibit 3.1 from Form 8-A filed by Signet Jewelers Limited on September 11, 2008).
1.2	Bye-laws of Signet Jewelers Limited (incorporated by reference to Exhibit 3.2 from Form 8-A filed by Signet Jewelers Limited on September 11, 2008).
2.1	Form of common share certificate of Signet Jewelers Limited (incorporated by reference to Exhibit 4.1 from Form 8-A filed by Signet Jewelers Limited on September 11, 2008).
4.1	Amended and Restated Employment Agreement, dated November 12, 2008 between Sterling Jewelers Inc. and Terry Burman (incorporated herein by reference to filing with the Securities and Exchange Commission on November 13, 2008).
4.2	Addendum to Employment Agreement between Signet Group plc and Walker Boyd dated November 10, 2008 (incorporated herein by reference to Exhibit 4.2 from Form 20-F filed by Signet Jewelers Limited on April 1, 2009). Executive Service Agreement, dated as of June 14, 1995, between the Company and Walker Boyd, as amended May 15, 2000 (incorporated herein by reference to filing with the Securities and Exchange Commission on May 11, 2001 (File No. 033-22663)).
4.3	Amended and Restated Employment Agreement, dated as of August 6, 2004, between Sterling Jewelers Inc. and Mark S. Light (incorporated herein by reference to Exhibit 4.14 to the Company’s Annual Report on Form 20-F, as filed with the Securities and Exchange Commission on May 4, 2006 (File No. 001-32349)).
4.4	Amendment No. 1 to Amended and Restated Employment Agreement, dated as of January 12, 2006, by and among Sterling Jewelers Inc. and Mark S. Light (incorporated herein by reference to Exhibit 4.15 to the Company’s Annual Report on Form 20-F, as filed with the Securities and Exchange Commission on May 4, 2006 (File No. 001-32349)).

- 4.5 Employment Agreement between Signet Trading Limited and Robert Anderson dated March 1, 2003 (incorporated herein by reference to the Company's Annual Report on Form 20-F, as filed with the Securities and Exchange Commission on May 3, 2005 (File No. 001-32349)).
- 4.6 Signet Jewelers Limited Rules of the Long-Term Incentive Plan 2008 (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.7 Signet Jewelers Limited US Employee Stock Saving Plan (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.8 Signet Jewelers Limited Rules of the Sharesave Scheme (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.9 Signet Jewelers Limited Rules of the Irish Sharesave Scheme (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.10 Signet Jewelers Limited US Stock Option Plan 2008 (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.11 Signet Jewelers Limited International Share Option Plan 2008 (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.12 Signet Jewelers Limited UK Approved Share Option Plan 2008 (incorporated herein by reference to the Company's Registration Statement on Form S-8, as filed with the Securities and Exchange Commission on September 11, 2008 (File No. 333-153435)).
- 4.15 Amended and Restated Note Purchase Agreement dated as of March 13, 2009, among Signet Jewelers Limited and the several Purchasers who are party thereto (incorporated herein by reference to Exhibit 4.15 from Form 20-F filed by Signet Jewelers Limited on April 1, 2009).
- 4.16 Amended and Restated Multi-currency Revolving Credit Agreement dated as of March 6, 2009, among Signet Jewelers Limited, Signet Group Plc, the borrowers and guarantors named therein and HSBC Bank Plc as agent (incorporated herein by reference to Exhibit 4.16 from Form 20-F filed by Signet Jewelers Limited on April 1, 2009).
- 8.1 List of Significant Subsidiaries of Signet Jewelers Limited (incorporated herein by reference to Item 4.C "Organizational Structure" in the Company's Annual Report on Form 20-F filed on April 1, 2009).
- 12.1* Section 302 Certification of Walker Boyd.
- 12.2* Section 302 Certification of Terry Burman.
- 13.1 Certification of Walker Boyd pursuant to 18 U.S.C. Section 1350, as adopted by Section 906 of the Sarbanes-Oxley Act of 2002 (incorporated herein by reference to Exhibit 13.1 from Form 20-F filed by Signet Jewelers Limited on April 1, 2009).
- 13.2 Certification of Terry Burman pursuant to 18 U.S.C. Section 1350, as adopted by Section 906 of the Sarbanes-Oxley Act of 2002 (incorporated herein by reference to Exhibit 13.2 from Form 20-F filed by Signet Jewelers Limited on April 1, 2009).
- 15.1* Consent of KPMG Audit Plc.

SIGNATURE

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F and that it has duly caused and authorized the undersigned to sign this annual report on Form 20-F/A on its behalf.

Signet Jewelers Limited

By: / s/ Walker Boyd

Name: Walker Boyd

Title: Group Finance Director

Dated: January 22, 2010

CERTIFICATION

I, Walker Boyd, certify that:

1. I have reviewed this Annual Report on Form 20-F/A of Signet Jewelers Limited;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting; and
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: January 22, 2010

By: /s/ Walker Boyd

Name: Walker Boyd,

Title: Group Finance Director

CERTIFICATION

I, Terry Burman, certify that:

1. I have reviewed this Annual Report on Form 20-F/A of Signet Jewelers Limited;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting; and
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: January 22, 2010

By: /s/ Terry Burman
Name: Terry Burman
Title: Chief Executive Officer

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders
Signet Jewelers Limited:

We consent to the incorporation by reference in the registration statements (Nos. 333- 09634, 333- 134192, 333-12304, 333-153422, 333-153435 and 333-08964) on Form S-8 of Signet Jewelers Limited of our report dated March 25 2009, with respect to the consolidated balance sheets of Signet Jewelers Limited and subsidiaries as of January 31, 2009 and February 2, 2008, the related consolidated income statements, and the related statements of shareholders' equity, other comprehensive income, and cash flows for the 52 weeks ended January 31, 2009, the 52 weeks ended February 2, 2008, and the 53 weeks ended February 3, 2007 and the effectiveness of internal control over financial reporting as of January 31, 2009, which report appears in the January 31, 2009 Annual Report on Form 20-F of Signet Jewelers Limited.

/s/ KPMG Audit Plc

London, United Kingdom
January 22, 2010