
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM SD
SPECIALIZED DISCLOSURE REPORT

SIGNET JEWELERS LIMITED
(Exact name of Registrant as specified in its charter)

Bermuda
(State or other jurisdiction of incorporation or organization)

1-32349
(Commission File Number)

Not Applicable
(IRS Employer Identification No.)

Clarendon House, 2 Church Street, Hamilton HM11, Bermuda
(Address of Principal Executive Offices and Zip code)

David A. Bouffard, Signet Vice President, Corporate Affairs, (330) 668-5369
(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2016.

Introduction:

Signet Jewelers Limited (“**Signet**” or the “Company”) is the world's largest retailer of diamond jewelry.

In accordance with Section 13(p) of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 13p-1 thereunder, Signet has filed this Specialized Disclosure Form (“Form SD”) and the Conflict Minerals Report (“Report”), attached hereto as Exhibit 1.01, and posted this Form SD and the attached Conflict Minerals Report to the Company’s public website at www.signetjewelers.com.

Signet has adopted a Conflict Minerals Policy (“Policy”) to support our Company’s goal of ensuring that none of the “conflict minerals” designated under Section 13(p) of the Exchange Act – which are gold, tin, tantalum and tungsten (“3TGs”) – that are necessary to the functionality or production of any of the products that Signet manufactures or contracts with other entities to manufacture, specifically jewelry, gift products and associated products (together, “Products”) contribute to armed conflict anywhere in the world, but most particularly in the Democratic Republic of Congo (“DRC”) and the adjoining countries of the Republic of the Congo, the Central African Republic, South Sudan, Uganda, Rwanda, Burundi, Tanzania, Zambia and Angola (together, “Covered Countries”).

As part of this Policy, Signet has established and implemented Responsible Sourcing Protocols (“SRSPs”) for all suppliers of Products. These measures, along with other due diligence measures described in the Conflict Minerals Report attached hereto as Exhibit 1.01, are designed to conform to the internationally-recognized framework set forth in the Organisation for Economic Co-operation and Development Due Diligence Guidance for Responsible Supply Chain of Minerals from Conflict-Affected and High Risk Areas: Second Edition, including the related supplements on gold, tin, tantalum and tungsten (together, “OECD Due Diligence Guidance”), and reflected in other industry due diligence frameworks that are commonly considered to be compliant with the OECD Due Diligence Guidance.

Signet’s Conflict Minerals Policy and the SRSPs can be found on the Company’s website at www.signetjewelers.com/corporate-responsibility/responsible-sourcing.

As a result of the development and implementation of the SRSPs, and other due diligence measures described in the accompanying Conflict Minerals Report, Signet hereby declares that Signet products, or products containing necessary conflict minerals (3TGs) used by Signet in the manufacture (directly or indirectly, pursuant to contract with third parties for such manufacture) of such Products are “DRC conflict-free” as that term is defined in Exchange Act Section 13(p), and Rule 13p-1 and Item 1.01(d)(4) of Form SD thereunder. Please see the accompanying Conflict Minerals Report for more information on the factual basis for this conclusion.

Section 1 - Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Signet Products

In accordance with the requirements of Exchange Act Section 13(p), and Rule 13p-1 and Form SD thereunder, Signet has determined in good faith with respect to all Products manufactured in calendar-year 2016 either directly or indirectly (via contract) through third parties by Signet that, during calendar year 2016:

- a) Signet has manufactured or contracted with other entities for the manufacture of Products to which certain “Conflict Minerals” (now defined as gold, columbite-tantalite (coltan), cassiterite, wolframite or their derivatives, which means in addition to gold, tantalum, tin and tungsten) are necessary to the functionality or production of such Products (“necessary Conflict Minerals”).
- b) Signet conducted a good-faith reasonable country of origin inquiry (“RCOI”) that was reasonably designed to determine whether any of the Company’s necessary Conflict Minerals originated in the Covered Countries and/or came from recycled or scrap sources. Based on this RCOI, which included the use of SRSPs surveys as described more fully in the accompanying Conflict Minerals Report, Signet knows or has reason to believe that a portion of its necessary Conflict Minerals originated or may have originated in the DRC or an adjoining country. With respect to all other necessary Conflict Minerals contained in the Products, based on its RCOI, Signet has determined that it has no reason to believe that any such materials may have originated in the DRC or an adjoining country, or did not come from recycled or scrap sources.
- c) Signet exercised due diligence on the source and chain of custody of its necessary Conflict Minerals, as described more fully in the attached Conflict Minerals Report. Based on this due diligence, and as further described in this Conflict Minerals Report, Signet has reasonably determined that all of its Products containing necessary Conflict Minerals are “DRC conflict free” within the meaning of Exchange Act Section 13(p), and Rule 13p-1 and Item 1.01(d)(4) of Form SD thereunder. Further details are contained in the Company’s Conflict Minerals Report (Exhibit 1.01).

As previously noted, both this Form SD and the attached Conflict Minerals Report are posted on Signet’s website at www.signetjewelers.com/corporate-responsibility/responsible-sourcing.

Item 1.02

Signet has hereby filed, as Exhibit 1.01 to this Form SD, the Conflict Minerals Report for its Signet Products, or products containing necessary Conflict Minerals that were manufactured, or contracted with third parties to be manufactured, in calendar year 2016 by Signet, as required by Items 1.01 and Item 1.02 of this Form SD.

Section 2 – Exhibits

Item 2.01 Exhibits

Exhibit 1.01 – Signet Jewelers Limited’s Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form.

SIGNET JEWELERS LIMITED
CONFLICT MINERALS REPORT
FOR THE REPORTING PERIOD FROM
JANUARY 1 TO DECEMBER 31, 2016

1: INTRODUCTION AND SUMMARY OF CONFLICT MINERALS REPORT

This Conflict Minerals Report demonstrates how Signet Jewelers Limited (“**Signet**”) has been at the forefront of responsible sourcing in the global jewelry supply chain, and has developed and implemented rigorous protocols for sourcing its supplies of gold, tin, tungsten and tantalum (each deemed a “Conflict Mineral” as further discussed below) to ensure that all such minerals **contained in Signet jewelry and gift products, including components, manufactured in calendar-year 2016 qualify as “DRC conflict free”** as defined in Section 13(p) of the Securities Exchange Act of 1934, as amended, and Rule 13p-1 and Form SD thereunder (collectively, the “Rule”).

Signet believes that a responsible, conflict-free supply chain is fundamental to the reputation of the jewelry industry. Signet is, therefore, committed to continuing our longstanding efforts to advance responsible sourcing throughout the global jewelry industry supply chain.

This Conflict Minerals Report for Signet is provided, in accordance with Exchange Act Section 13(p) and Rule 13p-1 and Form SD thereunder, for the reporting period from January 1 to December 31, 2016. Rule 13p-1 and Form SD were adopted by the Securities and Exchange Commission (the “**SEC**”) in 2012 to implement reporting and disclosure requirements related to conflict minerals as directed by Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (“**Dodd-Frank Act**”), much of which is now codified as Section 13(p) of the Exchange Act.

Exchange Act Section 13(p), Rule 13p-1 and Form SD together impose certain reporting obligations on SEC registrants whose manufactured products contain gold, tin, tantalum or tungsten (defined by Section 13(p), Rule 13p-1 and Item 1.01(d)(3) of Form SD as “**Conflict Minerals**”), and who have reason to believe that the products they manufacture, or contract to manufacture, contain conflict minerals that are necessary to the functionality or production of those products (“**necessary Conflict Minerals**”). If the SEC registrant has reason to believe that any of those necessary conflict minerals did originate, or may have originated, in the Democratic Republic of the Congo or an adjoining country (“**Covered Countries**”) and did not come from recycled or scrap materials, or is unable to determine the country of origin of those conflict minerals, the SEC registrant is required to file a Conflict Minerals Report with the SEC under cover of Form SD that includes a description of the measures it took to exercise due diligence on the conflict minerals’ source and chain of custody. In addition, this Report must be posted on the registrant’s website.

Signet has adopted a Conflict Minerals Policy and, as part of that Policy, established Responsible Sourcing Protocols (“**SRSPs**”) for suppliers of products that Signet manufactures or contracts to manufacture, specifically jewelry, gift products and associated products, along with any components thereof (“**Products**”) that contain gold and/or tin, tantalum or tungsten (“**3Ts**”). In 2016, Signet introduced a SRSP for diamonds and intends to extend the SRSPs in future years to cover many other minerals used in the fine jewelry industry supply chain.

The SRSPs are designed not only to conform to the internationally-recognized due diligence framework designated by the SEC, the Organisation of Economic Co-operation and Development’s Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, Second Edition, and Supplements for gold and the 3T’s, respectively (collectively, “**OECD Due Diligence Guidance**”), as discussed below, but also to ensure that none of the gold or 3Ts (collectively “**3TG**”) included in Products sold by Signet contributes to conflict anywhere in the world, including but not limited to the Covered Countries. All of Signet’s global suppliers of Products are required to comply with the SRSPs through an annual reporting procedure. Suppliers providing these annual SRSP compliance reports may be required by Signet to undertake an independent third party audit of the SRSP compliance report by accredited audit companies (“**Signet SRSP audit**”).

As a result of the development and implementation of the SRSPs, Signet has reasonably determined that all Products containing gold, tin, tantalum or tungsten necessary to the functionality or production of such Products that were manufactured (directly or by third parties) in 2016, are “DRC conflict free” as defined in Exchange Act Section 13(p), Rule 13p-1 and Item 1.01(d)(4) of Form SD.

Signet’s Conflict Minerals Policy and the SRSPs can be found on the Company’s website at www.signetjewelers.com/corporate-responsibility/responsible-sourcing.

As reflected in the Conflict Minerals Policy, Signet is fully committed to the responsible sourcing of its products and the respect of human rights, and Signet expects the same from its suppliers around the world. Signet continually strives to assure its customers, employees, investors and other stakeholders that its supply chain avoids action that may directly or indirectly finance armed conflict and serious human rights violations around the world, including but not limited to the Covered Countries.

Signet has been at the forefront of responsible sourcing in the jewelry supply chain. Signet is a founding and certified member of the Responsible Jewellery Council (“RJC”), an organization that is committed to promoting responsible ethical, human rights, social and environmental practices throughout the jewelry supply chain. As a founding member and active participant, Signet fully supports the RJC’s membership Code of Practices and Chain of Custody standards and recognizes the RJC’s certification audit as equivalent to the Signet audit for purposes of compliance with the SRSPs (“Signet SRSP audit”). Accordingly, Signet suppliers which are RJC certified members and which include compliance with the SRSP as a “Provenance Claim” (as defined in the RJC’s Code of Practices) are deemed to be exempt from Signet SRSP audits.

When Section 1502 of the Dodd-Frank Act was enacted in 2010, Signet publicly supported the policy and, during the comment period on the SEC’s implementing rules under Section 13(p) of the Securities Exchange Act of 1934 (added to the Exchange Act by Section 1502), worked actively with the SEC to provide constructive input that sought to balance the objectives of the legislation with practical considerations applicable to the jewelry industry.

Beginning in 2014 (for the calendar-year reporting period ending December 31, 2013), Signet has filed a Form SD and an accompanying, independently audited Conflict Minerals Report (“CMR”) stating that Signet has determined that its jewelry and gift products containing gold, tin, tungsten, or tantalum (“3TG”) are “DRC conflict-free.” Signet obtained an independent, third party audit (“IPSA”) as part of its due diligence efforts in connection with each of the past four calendar-year reporting periods, including the preceding calendar year ended December 31, 2016, in accordance with SEC requirements.

As in previous years, Signet’s CMR for this past year, 2016, states that through the exercise of due diligence, Signet has identified sources of 3TG in its supply chain which originated, or may have originated, in the Democratic Republic of the Congo and neighboring countries, and has determined that all of these sources qualify as DRC conflict-free for purposes of Section 1502 of the Dodd-Frank Act and the SEC’s rules thereunder, as well as internationally recognized industry guidance and standards. While continuing to work on improving its own supply-chain compliance procedures, Signet has also actively shared its processes and protocols with others in the jewelry industry and beyond and has harmonized and mutually recognized industry standards and supply chain audits, especially with respect to RJC certification audits, as noted above.

Signet is also active in cross-sector coalitions and working groups that reach beyond the jewelry industry to ensure that companies in a variety of industries respect human rights and avoid contributing to armed conflict. Signet supports the OECD Due Diligence Guidance, which is the foundation for SEC-prescribed conflict minerals due diligence, the London Bullion Market Association’s (“LBMA”) Responsible Gold Guidance, the Conflict Free Sourcing Initiative (“CFSI”), and the RJC’s Code of Practices and Chain of Custody standards. Last but not least, as discussed above, Signet has long been committed to full compliance with the Dodd-Frank conflict mineral due diligence and reporting requirements as implemented by SEC rulemaking. Based on these regulatory requirements and complementary international standards and

guidance, Signet developed the Signet Responsible Sourcing Protocols (“SRSPs”). The purpose of the SRSPs is to outline practical procedures that will reasonably ensure that any “necessary Conflict Minerals” contained in our Products qualify as conflict-free. Under the terms of the SRSPs, suppliers must ensure and warrant that the sources (including refineries and smelters) used to process 3TG contained in Products supplied to or manufactured for Signet are in conformance with the SRSPs and are therefore “DRC conflict-free” (as defined by the Dodd-Frank Act) pursuant to standards and protocols which are widely recognized as being consistent with OECD Due Diligence Guidance, such as those offered by LBMA, CFSI and RJC. The SRSPs were established as company policy effective 1/1/2013 and require Signet’s suppliers to certify and independently verify that supplies of Products (including components thereof) to Signet are compliant with the SRSPs.

Signet does not specify which individual gold refiners or 3Ts smelters suppliers or participants in its supply chain must use, but instead requires all of its suppliers to source 3TG from refiners and/or smelters which are certified under accredited standards and certification procedures designed to conform to or be consistent with the OECD Due Diligence Guidance framework. Such procedures include (but are not limited to) the LBMA’s “good delivery” and Responsible Gold standards, the CFSI’s Conflict Free Smelter Program (“CFSP”) and the RJC’s Code of Practices and Chain of Custody standards.

For the calendar year reporting period from January 1 through December 31, 2016, through the implementation of the SRSPs, Signet conducted a good faith reasonable country of origin inquiry (“RCOI”) and exercised due diligence on the source and chain of custody of the Conflict Minerals that are necessary to the functionality or production of the Products (“**necessary Conflict Minerals**”) that Signet manufactured or contracted with others to manufacture and that were so manufactured from January 1, 2016 through December 31, 2016, for which the results were as follows:

- Signet determined that its suppliers of Products containing necessary Conflict Minerals complied with the SRSPs, and through this RCOI and performance of due diligence as discussed further below, Signet reasonably determined that no Products manufactured by or for Signet in calendar-year 2016 contain necessary Conflict Minerals that directly or indirectly finance or benefit armed groups in the Covered Countries. Accordingly, those Products that contain necessary Conflict Minerals are considered “DRC conflict free” as defined in Section 13(p) of the Exchange Act, Rule 13p-1 and Item 1.01(d)(4) of Form SD, even though some of those “DRC conflict free” sources of 3TG originated or may have originated in the Covered Countries. More specifically:
 - Signet determined that, while a single source of tin from one direct supplier originated in the Democratic Republic of the Congo and/or an adjoining country, this mineral was processed by a smelter which was found, based on an independent third party supply chain audit, to be “compliant” under CFSI’s CFSP standards and is thereby listed by the CFSI as a “conflict-free smelter”, which means the smelter has undertaken an independent third party audit of its procurement activities and thereby demonstrated that all minerals processed originated from conflict-free sources. Based on the foregoing and all of our other due diligence measures, as discussed in more detail below, Signet believes that the tin provided by this supplier is “DRC conflict free” within the meaning of Exchange Act Section 13(p), and implementing Rule 13p-1 and Item 1.01(d)(4) thereunder.
 - Because Signet’s SRSPs for gold is aligned with the LBMA’s Responsible Gold Guidance, Signet had reason to believe that some gold supplies provided through the LBMA “good delivery” system may have originated in one or more of the Covered Countries. However, Signet determined that all of such supplies were refined by refineries which are certified as “conflict-free” as defined by the LBMA’s Responsible Gold Guidance and accredited by the LBMA as a “good delivery” refiner after an independent third-party audit obtained by LBMA. This means that the refiner has undertaken an annual audit of its due diligence in

accordance with OECD Due Diligence Guidance, exercised controls and transparency over its gold supply chains, including traceability and identification of other supply chain actors. Based on the foregoing, as well as our other due diligence measures as discussed below, we have concluded that these gold supplies are “DRC conflict free” within the meaning of Exchange Act 13(p), and SEC Rule 13p-1 and Form SD, Item 1.01(d)(4) thereunder.

2: DUE DILIGENCE MEASURES

Signet conducted due diligence on the source and chain of custody of its Products to ascertain whether such Products containing necessary Conflict Minerals originated in the Democratic Republic of the Congo or any of its adjoining countries and, if so, whether they directly or indirectly financed or benefited “armed groups”, as defined in Exchange Act Section 13(p), Rule 13p-1 and Form SD, Item 1.01(d)(2), in any of these countries. This due diligence, a process that has been developed and improved over more than 5 years, required a rigorous analysis of Signet’s supply chains, and consultation with Signet’s suppliers, as well as leading global organizations such as the OECD, the RJC, the LBMA, the CFSI and the US Jewelers Vigilance Committee (“JVC”). From this analysis and these consultations, Signet designed and implemented the Signet Responsible Sourcing Protocols (“SRSPs”), introduced as company policy in 2013 and continuously updated and improved, which have led the jewelry industry in providing guidance to suppliers to ensure Products supplied to Signet which include “necessary” 3TG’s are “DRC conflict free”.

A: Design of Due Diligence Measures: How the SRSPs Were Developed

The Conflict Minerals due diligence measures in Signet’s SRSPs have been designed to conform with and exceed the OECD Due Diligence Guidance as applicable for tin, tantalum, tungsten, and for gold for downstream companies (as the term is defined in the OECD Due Diligence Guidance), in all material respects.

Signet designed its due diligence measures in accordance with the five-step framework of the OECD Due Diligence Guidance. Focusing on the design of Signet’s due diligence framework:

1. Signet established strong Company management systems for Conflict Minerals supply chain due diligence and reporting compliance in its supply chain by:
 - a. establishing a dedicated project team, including representatives from various internal departments such as Legal, Corporate Affairs, Merchandising, Supply Chain and Internal Audit, as well as external experts with relevant experience in the supply chains of Conflict Minerals to develop and communicate a public company Conflict Minerals Policy, design and implement the SRSPs, engage with and support industry-driven programs relating to supply chain guidance and standards developed by the private sector to conform to the OECD Due Diligence Guidance, and develop and implement internal policies and procedures to support the implementation of the SRSPs;
 - b. ensuring that the development and implementation of the SRSPs were harmonized not only with the OECD Due Diligence Guidance, but also with other established international guidance and standards developed within or compatible with the OECD due diligence framework, all of which stipulate the criteria for (and mechanisms for achieving) a “conflict free” designation for gold, tin, tantalum and tungsten, such as the LBMA’s Responsible Gold Guidance and Good Delivery List, and the Conflict-Free Smelter List published by the CFSI;
 - c. implementing a policy whereby the largest 200 suppliers and all new suppliers to Signet must be members of the Responsible Jewellery Council (“RJC”), and be certified by RJC’s accredited third-party auditors at the earliest opportunity as compliant with the RJC’s Code of Practices, including compliance with the SRSP as a “Provenance Claim”. This certification by RJC is harmonized with Signet’s audit policy, so such RJC-certified suppliers

are exempt from Signet's SRSP audit, factory and social audits. This policy has significantly increased RJC membership in Signet's supply chain and therefore constitutes a major contribution to Signet's supply chain risk assessment and due diligence. Moreover, these harmonization efforts have benefited the jewelry industry as a whole by facilitating compliance with the OECD Due Diligence Guidance;

- d. incorporating an express contractual obligation to comply with the SRSPs into supplier contracts, both to define and facilitate enforcement of Signet's expectations of suppliers regarding sourcing of Conflict Minerals and reporting of information to Signet;
 - e. creating and maintaining records relating to Signet's conflict minerals program in accordance with Signet's record retention policies and procedures;
 - f. creating and making available resources for suppliers to contact Signet with questions, concerns, grievances or the identification and warning of risks in Signet's supply chain. These resources include a dedicated website, email helpline, webinars and direct consultations with the Signet project team.
2. Signet identified and assessed Conflict Minerals risks in its supply chain by:
- a. conducting a review of company records to identify direct suppliers of Products containing necessary Conflict Minerals (as previously noted, in the form of gold and the derivatives tin, tantalum and tungsten (collectively "3TG")). Signet's Products are supplied by more than 800 direct suppliers. However, through a thorough review of company and supplier records (bill of materials, invoices, product line sheets, etc.), Signet was able to determine that over 200 of its direct suppliers do not supply Signet with Products containing any 3TG whatsoever. Further, more than 95% of the necessary 3TG in Signet's Products is supplied by less than 100 direct suppliers (see 2.B.1 below for more information);
 - b. developing a SRSPs compliance report and sending notice throughout 2016 to all suppliers of Products that they should complete that report. The SRSPs compliance report is a reporting tool for suppliers to describe the sourcing methods they use to comply with the requirements of the SRSPs. The SRSPs require Signet's direct suppliers to validate and certify that all sources of 3TG used in Signet products, including all subcontractors, are supplied in conformance with the SRSPs. Suppliers are, likewise notified that their validation of their own supply chains and the veracity of their SRSPs compliance report may be subject to an independent third-party Signet SRSP audit;
 - c. reviewing the SRSPs compliance reports submitted by suppliers to determine if further information is required or if any risks can be identified for further examination and inquiry;
 - d. following-up with suppliers of Products regarding their accuracy and completeness of their reporting, particularly those suppliers that supply significant amounts of Products containing necessary 3TG to Signet, to make sure that they are able appropriately to claim compliance with the SRSPs. Through the SRSPs compliance reporting process described in 2.B.2 below, Signet was able to determine that more than 98% of the 3TG in its Products were from suppliers claiming to have supply chains that are in compliance with the SRSPs;
 - e. notifying all suppliers of Products containing 3TG that their SRSPs compliance claims are subject to independent third party Signet SRSP audit, and notifying a representative sample of suppliers that they are required to have their 2016 compliance reports independently audited by accredited third party auditors in 2016 (see 2.B.4 below for more information); and

- f. as an active participant in industry initiatives such as the OECD Due Diligence Guidance, LBMA Responsible Gold Standard, RJC, and the CFSI, Signet, through the implementation of the SRSPs, leveraged the due diligence conducted on smelters and refiners, especially through (i) the LBMA’s Responsible Gold Guidance and (ii) the CFSI’s CFSP;
 - i. LBMA’s *Responsible Gold Guidance* for “Good Delivery” Refiners follows the five-step framework for risk-based due diligence set forth in the OECD Due Diligence Guidance, including in particular the requirements detailed in the OECD Gold Supplement adopted on 17 July 2012. All refiners producing LBMA “good delivery” gold must comply with this *LBMA Responsible Gold Guidance* in order to remain on the LBMA Good Delivery List. Any refiner applying to be a LBMA Good Delivery accredited Gold Refiner after 1 January 2012 must implement the *LBMA Responsible Gold Guidance* and pass an audit prior to becoming a member of the Good Delivery List (see www.lbma.org.uk).
 - ii. The CFSI’s CFSP uses independent private sector auditors to audit the source, including mines of origin, and chain of custody of the Conflict Minerals used by smelters and refiners that agree to participate in the CFSP. The smelters and refiners that are found to be CFSP compliant are those for which the independent auditor has verified that the smelter’s or refiner’s conflict minerals originated from conflict free sources as defined by the CSFP.
3. Signet designed and implemented strategies to respond to Conflict Minerals risks identified by verifying that smelters and refineries in Signet’s supply chain that source 3TG from the Covered Countries are certified as “conflict free” as defined under established international guidance and standards, such as the LBMA’s Responsible Gold Guidance and Good Delivery List, and the Conflict-Free Smelter List published by the CFSI (see sections 2.B.1a and 2.B.2a below). Signet responded to identified risks through direct intervention by the Signet project team with suppliers, trade associations, governance bodies and/or other identified participants in Signet’s supply chain, as demonstrated in the Summary of Conflict Minerals Report above.
4. Signet contributed to independent third-party audits of the due diligence practices of Conflict Minerals smelters and refiners by participating in industry organizations such as the LBMA, the RJC and the CFSI (see 2.B.3 below), and through notification of the requirement for independent audit of compliance with the SRSPs by Signet suppliers (see section 2.B.4 below).
5. Signet reported on its Conflict Minerals supply chain due diligence activities (as per this Report and further information, including Signet’s SRSPs and Conflict Minerals Policy, available on the Signet public website at www.signetjewelers.com/corporate-responsibility/responsible-sourcing).

B: Due Diligence Measures Performed

Signet’s due diligence measures performed for Products containing necessary Conflict Minerals whose manufacture was completed in calendar year 2016 included the following activities:

1. As part of its due diligence measures taken over the previous five years, Signet conducted a survey of 85 direct suppliers to gather detailed information about Signet’s supply chain and sources of necessary Conflict Minerals, which included questions about the refinery or smelter sources in accordance with OECD Due Diligence Guidance, and obligated those suppliers to make similar efforts to survey their supply chain and report the sources of necessary Conflict Minerals. The information gathered through this survey was updated as suppliers were required to notify Signet regarding any changes that occur in their supply chain that would be material to the supplier’s SRSPs compliance claims.

- a. as a result of this survey, Signet determined that a single source of tin from one direct supplier originated in one or more of the Covered Countries and was processed by a smelter which is certified as “Compliant” under the CFSP, and therefore qualifies as “conflict free” within the meaning of Exchange Act Section 13(p), Rule 13p-1 and Form SD, Item 1.01(d)(4).
2. Throughout 2016, Signet contacted 860 suppliers based on individual vendor numbers to complete compliance reports relating to the SRSPs, receiving 709 replies as described in A.2.d. Suppliers were required to notify Signet regarding any changes that occur in their supply chain that would be material to the supplier’s SRSP compliance claims.
 - a. as a result of these compliance reports and the alignment of the SRSPs for gold with the LBMA’s Responsible Gold Guidance, Signet had reason to believe that some gold supplies provided through the LBMA’s “good delivery” system may have originated in a Covered Country, all of which were refined by refineries which were certified and audited by LBMA as “conflict free” as defined by the LBMA Responsible Gold Guidance.
3. Signet supported programs such as the OECD Due Diligence Guidance, the RJC’s Chain of Custody Standard and Provenance Claim Provision, LBMA’s Responsible Gold Guidance, the DMCC’s Good Delivery Standard and the CFSI’s CFSP through participation in relevant conferences, review committees and other sub-committees.
4. Signet identified 66 direct suppliers of Products containing necessary 3TG that they would be required to have their SRSPs compliance reports for 2016 independently audited by accredited third-party auditors in 2016 in accordance with Signet’s SRSP audit guidance, which includes recognition of the Responsible Jewellery Council’s Code of Practices’ certification audit, whereby RJC certified members with the SRSP as a Provenance Claim are deemed to be exempt from Signet SRSP audits.

3: DUE DILIGENCE DETERMINATION

After conducting due diligence on the source and chain of custody of those Products containing necessary Conflict Minerals, **Signet reasonably determined that each of the Products that the Company manufactures or contracts to manufacture whose manufacture was completed in calendar year 2016 and that contained any necessary Conflict Minerals is “DRC conflict free” as defined in Exchange Act Section 13(p), Rule 13p-1 and Item 1.01(d)(4) of Form SD.** These Products are those for which Signet determined that both the sourcing and production of these products was in accordance with the SRSPs – which, as discussed above, are both designed and implemented to adhere to the OECD Due Diligence Guidance - and that supplies of these necessary Conflict Minerals did *not* finance or otherwise benefit “armed groups” (as the term is defined in Exchange Act Section 13(p), Rule 13p-1 and Item 1.01(d)(2) of Form SD), in any of the Covered Countries.

4: INDEPENDENT PRIVATE SECTOR AUDIT

Signet’s due diligence processes for the Products that contain necessary Conflict Minerals found to be “DRC conflict free” were audited by *SGS*, a specialist independent private sector auditor. *SGS*’s report can be found on pages 9 to 10 of this Conflict Minerals Report.



INDEPENDENT PRIVATE SECTOR AUDIT ON SIGNET JEWELERS LIMITED'S CONFLICT MINERALS REPORT

SCOPE, OBJECTIVE AND METHODOLOGY OF THE AUDIT

SGS was commissioned by Signet Jewelers Ltd. (Signet) to conduct an independent audit of their Conflict Minerals Report for the reporting period from January 1 to December 31, 2016. The scope of this audit was limited to the following sections of this report:

2: DUE DILIGENCE MEASURES

A: Design of Due Diligence Measures: How the SRSPs Were Developed

B: Due Diligence Measures Performed

This audit did not attempt to evaluate the accuracy of the conclusions of Signet's due diligence process as described in the Conflict Minerals Report section 3: DUE DILIGENCE DETERMINATION.

We conducted this performance audit in accordance with US GAO Performance Audit standards and thereby in accordance with the US Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained, through a combination of pre-audit research, telephone interviews with relevant representatives of Signet USA and UK, as well as documentation and record review, provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit's objective was established in accordance with the Final Rule of Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals and is to evaluate the information available and express an opinion or conclusion as to whether (A) the design of Signet's due diligence framework as described in the Conflict Minerals Report, with respect to the period covered by the report, is in conformity with, in all material respects, the criteria set forth in the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Second Edition), and (B) whether Signet's description of the due diligence measures it performed as set forth in the Conflict Minerals Report, with respect to the period covered by the report, is consistent with the due diligence process that Signet undertook.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Signet Jewelers Ltd, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders according to the GAGAS Conceptual Framework for Independence. The audit team was assembled based on their knowledge, experience and qualifications for this assignment and conducted the performance audit in accordance with the SGS Code of Integrity.

AUDIT CONCLUSIONS AND OPINION

On the basis of the methodology described and the verification work performed we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our performance audit was conducted as planned. Interviewees were open and willing to assist in supplying evidence requested, including documentation and supporting records which were provided promptly.

We are satisfied that the design of Signet's due diligence framework, as described in their Conflict Minerals Report section 2A) is in conformity with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Second Edition) in all material respects.

We are satisfied that the due diligence measures undertaken by Signet during the reporting period are consistent with the due diligence process described in their Conflict Minerals Report section 2B).

It is clear that Signet has established strong management systems for Conflict Minerals supply chain due diligence and reporting compliance in its supply chain through the implementation of their SRSPs, integration of these into daily business practices and ongoing evaluation of compliance through their supply chain. In addition, Signet has made clear and robust efforts to harmonise their SRSPs and associated processes with other internationally recognised initiatives, thereby enabling more efficient uptake in their supply chain. We also note year-on-year the implementation of additional information in the Signet Conflict Minerals Report and improvements to the underlying processes for Conflict Minerals supply chain due diligence which have addressed improvement opportunities raised during our independent audit activities.

Our recommendation for future Conflict Minerals Reporting is to report in more detail on the follow-up processes to supplier compliance reporting and on the actions taken in response to audit findings in the previous reporting cycle.

Signed:

For and on behalf of SGS North America Inc.



MS. Effie Marinos
Sustainability Manager

May 12, 2017



Rebecca Bowens (Lead Auditor)
SGS United Kingdom Ltd.

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