

PART V

PRESENTATION OF STATISTICAL DATA AND OTHER INFORMATION

1. Forward-looking Statements

This document contains forward-looking statements regarding the financial conditions, results of operations, cash flows, dividends, financing plans, business strategies, operating efficiencies or synergies, budgets, capital and other expenditures, competitive positions, growth opportunities, plans and objectives of management and other matters relating to the Company. Statements in this document that are not historical facts are hereby identified as “forward-looking statements”. In some instances, these forward-looking statements can be identified by the use of forward-looking terminology, including the terms “believes”, “expects”, “intends”, “may”, “will” or “should” or, in each case, their negative or other variations or comparable terminology. Save for those forward-looking statements required to be included in this document in accordance with the Listing, Prospectus, Disclosure and Transparency Rules, such forward-looking statements, including, without limitation, those relating to general economic conditions, the merchandising, pricing and inventory policies followed by the Group, the reputation of the Group, the level of competition in the jewellery sector, the price and availability of diamonds, gold and other precious metals, seasonality of the Group’s business, financial market risk and risks and uncertainties relating to the Proposal (including but not limited to, risks and uncertainties relating to implementation of the Proposal, market price, future sales, dilution and transferability of the Common Shares, secondary listing, changes in tax treatment, takeover protections, and more extensive US regulation of the Company) in each case relating to the Group wherever they occur in this document, are necessarily based on assumptions reflecting the views of the Company, involve a number of risks and uncertainties that could cause actual results to differ materially from those suggested by the forward-looking statements and speak only as at the date of this document.

Important factors which may cause actual results to differ include, but are not limited to, those described in Part II “*Risk Factors*” of this document.

Save as required by law, or by the Listing, Prospectus or Disclosure and Transparency Rules, the Company undertakes no obligation to release publicly the results of any revisions to any forward-looking statements in this document that may occur due to any change in the Directors’ expectations or to reflect events or circumstances after the date of this document.

2. Market and Industry Data

The Company confirms that information sourced from a third party (which is identified as such in this document) has been accurately reproduced, and as far as the Company is aware and is able to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading. In addition, in many cases the Company has made statements in this document regarding its industry and its position in the industry based on industry forecasts, market research and internal surveys as well as its own experience.

3. Sources of Financial Information

Unless otherwise indicated, financial information relating to the Company (such as sales and income) for the fiscal years ending on 28 January 2006, 3 February 2007 and 2 February 2008 and the 26 weeks ended 2 August 2008 has been extracted without material adjustment from the financial information in Parts X and XI (which has been prepared in accordance with US GAAP). The audited accounts filed for the periods covered by the financial information included in this document, being the fiscal years ending on 28 January 2006, 3 February 2007 and 2 February 2008, were prepared under IFRS and have been restated in US GAAP.

4. Presentation of Financial Information

All references to “pounds”, “pounds sterling”, “sterling”, “£”, “pence”, and “p” are to the lawful currency of the United Kingdom. All references to “dollars”, “US dollars”, “\$”, “cents” and “c” are to the lawful currency of the United States of America. The Group prepares its financial statements in US dollars.

Percentages in tables have been rounded and accordingly may not add up to 100 per cent. Certain financial data has been rounded. As a result of this rounding, the totals of data presented in this document may vary slightly from the actual arithmetic totals of such data.

5. Definitions

Certain terms used in this document, including capitalised terms and certain technical terms, are defined and explained in Part XIII “*Definitions*”.