

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name RELX PLC		2 Issuer's employer identification number (EIN) 98-1331839	
3 Name of contact for additional information Kenneth Thompson II	4 Telephone No. of contact (937) 865-7606	5 Email address of contact kenneth.thompson@relx.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 9443 Springboro Pike, B4F5S14		7 City, town, or post office, state, and ZIP code of contact Miamisburg, OH 45342	
8 Date of action September 8, 2018		9 Classification and description American Depositary Shares	
10 CUSIP number 759530108	11 Serial number(s)	12 Ticker symbol RELX	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On September 8, 2018, RELX Group completed the simplification of its corporate structure by which its previous dual parent company structure was simplified to a single parent company, with RELX PLC continuing as the surviving entity. Pursuant to the Common Draft Terms of Merger, dated as of May 4, 2018, by and among RELX PLC and RELX N.V., RELX N.V. merged with and into RELX PLC, under the UK Cross-Border Mergers Regulations and Part 7, Book 2 Dutch Civil Code, with RELX PLC remaining as the surviving company. This merger was structured to be a tax-free reorganization for U.S. federal income tax purposes. As a result of this merger, each RELX N.V. shareholder received one RELX PLC share in exchange for each RELX N.V. share held (on a one for one exchange ratio). Dealings in new RELX PLC shares and the new American Depositary Shares representing such shares commenced on September 10, 2018 on the London Stock Exchange, Euronext Amsterdam and the New York Stock Exchange, as applicable.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ After the merger, the shareholders of RELX N.V. received shares of RELX PLC. A U.S. shareholder's aggregate tax basis of the shares or American Depositary Shares received from RELX PLC are the same as the shareholder's aggregate tax basis in the surrendered shares or American Depositary Shares of RELX N.V. The per share tax basis will also remain the same because the exchange ratio was one for one.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The basis remained the same in the aggregate and on a per share basis, as described above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Tax-free reorganization
under U.S. Internal Revenue Code sections 368(a), 354 and 358.

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable tax year is 2018.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Alan McCulloch*

Date ▶ 22 October 2018

Print your name ▶ Alan McCulloch

Title ▶ Deputy Secretary

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.