

RELX PLC AUDIT COMMITTEE TERMS OF REFERENCE

1) Introduction

In accordance with the Articles of Association of the Company, a Committee of the Board to be known as the Audit Committee be and is hereby established.

2) Purpose

The Audit Committee shall provide assistance to the Board of Directors in fulfilling the Board's responsibilities with respect to:

- a) the quality and integrity of the consolidated financial statements and disclosures, and those of the Company and its subsidiaries;
- b) risk management and internal controls;
- c) the qualifications, independence and effectiveness of the external auditors; and
- d) the performance and effectiveness of the internal audit function.

3) Duties

The duties of the Audit Committee shall be:

Financial Statements and Reporting Process

- a) to review and challenge where necessary, the interim and annual financial statements, results announcements and related formal statements including:
 - the quality and integrity of the financial statements and any significant financial reporting judgements contained therein;
 - the clarity and completeness of disclosures in the financial statements;
 - the disclosures in any accompanying narrative commenting on the financial statements, including any operating and financial review;
 - the accounting policies and practices and any proposed changes;
 - the appropriateness of the going concern assumption;
 - the viability statement;
 - any significant financial reporting issues;
 - any unusual items;
 - decisions requiring a major element of judgment;
 - significant adjustments resulting from the audit;
 - compliance with applicable accounting standards and legal and regulatory requirements;
 - the adoption of current "best accounting and auditing practice";
 - the risks to the quality and effectiveness of the financial reporting process;
 - the Company's disclosure controls and procedures, including reviewing a report on the effectiveness of the Disclosure Committee and to review the Disclosure Committee Charter; and
 - disclosures in relation to the Task Force on Climate-Related Financial Disclosures and any other corporate sustainability reporting requirements;

- b) to oversee the work of the external auditors and relations between the Company and the external auditors;
- c) to review and challenge where necessary reports from management and the external auditor regarding:
 - all critical accounting policies and practices;
 - analyses prepared by management and/or the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of the alternative disclosures and treatments, and the treatment preferred by the external auditor;
 - major issues regarding accounting principles and financial statement presentations, including any major significant changes in the selection or application of accounting principles;
 - major issues as to the adequacy of internal controls and any specific audit steps adopted in light of material control deficiencies; and
 - any other material written communications between the external auditor and management;
- d) to review circulars issued in connection with a proposed merger or take-over or other major transactions of a non-routine nature;
- e) to report its views to the Board if the Audit Committee is not satisfied with any aspect of proposed financial reporting by the Company; to review and recommend for approval to the Board the statement to be included in the annual report and financial statements that, taken as a whole, the report is fair, balanced and understandable and provides the information necessary for shareholders to assess the company's position and performance, business model and strategy;
- f) to produce an annual report to the shareholders describing the role and responsibilities of the Audit Committee and the actions taken by the Audit Committee to discharge those responsibilities and explaining to the shareholders how the Committee's policy on the engagement of the external auditors to supply non-audit services provides adequate protection of auditor independence. The annual report by the Committee to shareholders should include appropriate disclosure on audit tenders, including the last time that a tender was undertaken for the appointment of external auditor and any intention that the Committee has for holding a tender. In producing its annual report to shareholders, the Committee shall have regard to applicable guidance, including the Financial Reporting Council's Audit Committee and the External Audit: Minimum Standard;
- g) to consider their duties and responsibilities under section 172 of the Companies Act 2006 in performing their role. The Committee shall carry out their duties as set out above and below for the Company, major subsidiary undertakings and the Group as a whole, as appropriate;
- h) to review the process undertaken to ensure that Directors are able to make the statement required by section 418 Companies Act 2006 in respect of relevant audit information;

Risk Management and Internal Controls

- i) to review and monitor the integrity of the internal control system (encompassing all controls, including financial, operational and compliance controls, and in the application of information and communication technology, including information and cybersecurity) and risk management systems and assess the scope and effectiveness of the systems established by management to identify, assess, manage and monitor financial and non- financial risks;
- j) to discuss the guidelines and policies with respect to risk assessment, risk management and internal control, including with respect to tax policies, and to make recommendations to the Board concerning such policies;
- k) to review and recommend for approval to the Board the statements to be included in the annual financial statements concerning internal controls, risk management and the viability statement;
- l) to set clear hiring policies for employees or former employees of the external auditors;
- m) to review the systems and controls for the prevention and detection of fraud, bribery and money laundering, and to receive reports on non-compliance;

Auditor Qualifications, Independence and Effectiveness

- n) to conduct the tender process relating to the appointment or re-appointment of the external auditor, and to consider and to subsequently make recommendations to the Board concerning the appointment, reappointment, removal, remuneration and terms of engagement of the external auditors. The Committee shall have regard to the Financial Reporting Council's Audit Committee and the External Audit: Minimum Standard and to the requirements of Competition and Markets Authority and the European Securities and Market Authority regarding the holding of periodic external audit tenders and mandatory audit firm rotations;
- o) to establish procedures for the appointment and rotation of the lead, review and other significant partners of the external auditor in accordance with applicable laws, rules and regulations;
- p) to develop and implement policy on the engagement of the external auditors to supply permitted non-audit services, other than prohibited non-audit services as defined under applicable laws, rules and regulations. In determining the policy, the Audit Committee should take into account relevant ethical guidance and applicable law and regulations regarding the provision of non-audit services by the external auditors, and in principle should not agree to the external auditor providing a service if the result is that:
 - (i) the external auditor audits its own firm's work;
 - (ii) the external auditor makes management decisions;
 - (iii) a mutuality of interest is created; or
 - (iv) the external auditor is put in the role of advocate for RELX;

- q) to recommend the audit fee to the Board and to approve in advance any significant audit or permitted non-audit engagement or relationship between RELX and the external auditors in accordance with applicable laws, rules and regulations and procedures adopted by the Audit Committee; and
- r) to oversee the auditor's management of non-audit services and fees, to ensure only permissible services are provided and that total non-audit fees remain below maximum permitted levels.
- s) In relation to the external audit of the financial statements:
 - (i) to review with the external auditors before the audit commences the scope and nature of the audit and subsequently the results of the audit;
 - (ii) at the end of the annual audit cycle, to assess the effectiveness of the audit process taking into consideration relevant UK professional and regulatory requirements;
 - (iii) to review any representation letter(s) requested by the external auditors before they are signed by management;
 - (iv) to seek to ensure co-ordination of the activities of the external auditors with the activities of the internal audit function;
 - (v) to monitor and assess annually the qualification, performance, expertise, resources, objectivity and independence of the external auditors and the effectiveness of the audit process. In conducting its assessment, the Audit Committee should obtain and review a report by the external auditor describing:
 - (a) the auditing firm's internal quality-control procedures;
 - (b) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with any such issues; and
 - (c) to assess the auditor's independence, all relationships between the external auditor and the Company. The Audit Committee will also consider any reports issued by regulatory authorities on the external audit firm generally or on the firm's specific audit of the group, disclosing findings and actions taken as a result of such reports; and
 - (vi) to investigate the issues leading to an external auditor resigning and deciding whether any action is required.

Performance of Internal Auditors

- t) to monitor and review the activities, effectiveness, responsibilities, budget and staffing of the internal audit function annually, and to report the results of the review to the Board. This shall include review of the annual internal audit plan and any significant findings from internal investigations and to monitor the appropriate management's response to findings and recommendations of the internal auditor;
- u) to meet the head of internal audit, either in committee or through the Chair, at least once a year without management being present, to discuss the remit of internal audit and any issues of the internal audits carried out. In addition, the head of internal audit shall have the right of direct access to the Chair of the Audit Committee; and

- v) to approve the appointment or termination of appointment of the head of internal audit including where the tenure of the head of internal audit exceeds seven years, to explicitly discuss annually the chair's assessment of the head of internal audit's independence and objectivity;

Other

- w) to take such other action as may be appropriate to carry out the duties delegated to the Committee by the Board from time to time.
- x) to conduct an annual review of the work of the Audit Committee and these terms of reference and make recommendations to the Board.

4) Authorities

The Audit Committee shall have explicit authority to investigate any matters within its terms of reference, and all resources and full access to information which it requires for that purpose. The Committee shall also be entitled to obtain legal or other independent professional advice, including the authority to approve the fees payable to such advisors, and to invite persons not connected with RELX with relevant experience to attend its meetings, where appropriate.

5) Meetings

The Audit Committee shall meet at least three times a year, before the commencement of the annual audit, before the approval of the interim results and before the approval of the annual financial statements and the statement relating to internal control contained therein. The Committee shall also meet periodically to discuss the work of the internal auditors and other compliance personnel and as circumstances dictate.

There should be at least one meeting a year, or part thereof, where the external auditors attend without management present.

The external auditors or internal auditors may request a meeting with the Audit Committee if they consider one is necessary.

The Chair of the Audit Committee shall attend the Annual General Meeting to answer questions, through the Chair of the Board, on the Audit Committee's activities and their responsibilities.

6) Reports: Minutes

The Chair of the Audit Committee shall report formally to the Board after each meeting on all material matters within its duties and responsibilities. In addition, the Chair of the Audit Committee shall report regularly to the Board on the proceedings of the Audit Committee. The Secretary shall make available the minutes of meetings of the Committee to all members of the Board.

7) Membership

The Audit Committee shall comprise at least three non-executive directors, each of whom is determined by the Board of Directors to be "independent" under applicable rules and regulations. The Board of Directors appoints The Chair of the Audit Committee. The Chair of the Company may not be a member of the Audit Committee.

Appointments to the Committee shall be made by the Board on the recommendation of

the Nomination Committee, in consultation with the Committee Chair

The Audit Committee should at least once a year review its own performance, constitution, plan of business and terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.

At least one member should have significant, recent and relevant financial experience and the Committee as a whole should have competence relevance to the sector in which the company operates.

The Secretary of the Audit Committee of the Company shall be the Secretary of the Company or any other individual nominated by the Committee from time to time. In addition, the Chair, Chief Executive Officer, Chief Financial Officer, head of internal audit, other members of management and representatives of the firm or firms of external auditors or other external professional advisors may attend meetings, at the invitation of the Audit Committee.

Appointments to the Audit Committee shall be for a period of up to three years, extendable by no more than two additional three-year periods, so long as the member continues to be independent.

8) **Quorum**

Any two members.

Reconfirmed and approved with effect from 4 December 2025