

# Reporting guidelines and methodology

2025

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## Climate change (incl. site-based energy)

### Description

#### Scope 1

- Natural gas
- Diesel used on-site (e.g. to power back-up generators)
- Liquid Petroleum Gas use on-site (e.g. as heating fuel in warehouses)
  - LPG was not consumed in the year but does contribute to figures from previous years
- Fugitive emissions (e.g. refrigerant leaks from air conditioning equipment)
  - No fugitive emissions reported in the year but does contribute to figures from previous years
- Fuel used by the company car fleet

#### Scope 2 (location-based and market-based)

- Electricity (including renewable electricity)
- City heating

#### Scope 3

- Scope 3 (flights)
- **Category 1 Purchased Goods and Services:** Emissions of direct suppliers (their own Scope 1 and 2 emissions) and the upstream emissions of those suppliers. This scope is “cradle-to-gate” emissions.
- **Category 2 Capital Goods:** In RELX disclosure, these emissions are included in the Category 1 figure.
- **Category 6 Business travel:** emissions from work-related flights and vehicle hire.
- **Category 7 Employee commuting:** emissions from fuel consumed by vehicles used by employees (private or public transport) to travel from home to their place of work.

### Coverage

**Scope 1 and 2:** We report on all global operations. Where primary data is not available (e.g. for our non-reporting locations, which are typically smaller or serviced locations) we apply an estimate based on reported data per sqft at similar locations in the same region. Reported data covers approximately 80% of occupied floor space based on electricity reporting.

**Scope 3 Category 1 and 2:** Complies with the boundary criteria of the SBTi. This category reflects cradle-gate-emissions which includes emissions upstream from our suppliers. Disclosure covers all eligible global procurement spend within the boundary of category 1, therefore it excludes emissions from spend covered by other GHG Protocol defined categories, such as business travel.

**Scope 3 Category 6:** Complies with the boundary criteria of the SBTi and therefore includes travel emissions while excluding emissions associated with hotel stays. Disclosed emissions cover the travel of all employees.

**Scope 3 Category 7:** Complies with the boundary criteria of the SBTi and therefore includes commuting-to-work emissions while excluding working-from-home emissions. Disclosed emissions cover the commuting of all employees.

**Other:** Energy (MWh) includes all site-based energy consumption at our locations and excludes the energy of car fleet fuels. Renewable energy in our reporting is limited to renewable electricity, with no renewable claims made against other fuels used by the company. City heating is not claimed as renewable energy.

## Data collection and other information

**Scope 1 and 2:** We used an online data collection tool, Ecometrica, to collect the energy and fugitive emissions data from reporting locations. Car fleet data is provided by the businesses using lease reports and driver submissions before being uploaded into Ecometrica. Carbon conversions are performed by the Ecometrica tool for these data sets. The platform also calculates any required estimates using reported data from similar locations. We only estimate natural gas usage in countries where natural gas is used. As smaller locations do not tend to have back-up generation, we do not estimate diesel oil usage. In all shared buildings, impacts are allocated by occupied floor area.

Emissions factors are from a wide range of sources and are applied at the country level, except for electricity in the USA which is applied at the grid-region level. Where available national government supplied emissions factors are used, for example EPA eGrid, BEIS, etc. For countries where government supplied factors are not available Ecometrica uses UN emissions factors.

**Scope 3, Category 1 and 2:** Our share of suppliers' Scope 1 and 2 is collected directly from suppliers, from suppliers' public disclosure and from a third-party emissions reporting service. Emissions are uploaded into the CO2Hub, a BI-based tool developed by RELX, where the data is categorised and combined with other data sets, such as Procurement spend data. This primary data covers eligible spend, excluding: distribution, travel. Where emissions data is not available for suppliers, estimates are applied based on an industry-specific carbon intensity (tCO<sub>2</sub>e per \$m spend) which is calculated from reported data. Upstream emissions (upstream from the supplier) are calculated using EPA industry emissions factors which have been adjusted to update the 2022 emissions factors which form the basis of the calculation.

**Scope 3 Category 6:** Details of flights and car hire are provided by our travel partner, covering approximately 90% of employees. Flights emissions are calculated using the EmeraldSky methodology from Cirium. This methodology combines flight and aircraft-specific data with industry data sets to derive the fuel consumption of individual flights, from which the emissions of a flight are calculated using the BEIS emissions factor for aviation fuel. An RF factor is applied to the emissions. With this specific data, the reported emissions from the EmeraldSky methodology differ from emissions calculated under a less accurate distance methodology. The detailed EmeraldSky methodology is available [here](#). BEIS vehicle emissions factors are applied to car hire data with the CO2Hub. Estimates are applied to regions not yet covered by travel reporting based on headcount.

**Scope 3 Category 7:** Employee commuting days are derived from office utilisation data which covers 93% of employees. An emissions factor, based on the predominant mode of transport for the location, is applied to the distance travelled per employee per day in the office. Where a location does not track occupancy, an estimate is applied based on the reported data in the region.

## Targets

Emissions reductions targets have been validated by the Science Based Targets Initiative (SBTi). The target boundaries are consistent with the boundaries used in our disclosure and comply with the SBTi criteria (e.g. the use of the minimum boundary for categories within Scope 3 disclosure).

2030 target year means target to be achieved by the end of the 2030 calendar year (December 2030). 2018 base year was defined in-line with the SBTi criteria. 2018 represents a normal year in terms of business activity. No data normalisation has been applied.

We purchase an amount of renewable electricity equal to our global electricity consumption, through green tariff in UK and Europe and through RECs in the US. The purchase of US RECs is used to meet the target of purchasing renewable electricity equivalent to 100% of global consumption, including consumption in countries other than the US where other options for purchasing renewables may be available. For electricity consumption outside the US, market-based factors are not applied to electricity consumption through the purchase of US RECs, therefore no lower carbon emissions are claimed for the consumption of non-US electricity through the use of RECs.

## Environment

### Description

- Waste
- Water
- Production paper

### Coverage

#### **Waste:**

- Waste to landfill from reporting locations excluding non-reporting site estimates
- Percentage of waste diverted from landfill

Waste figures include the quantity of unsold product which is diverted from landfill through product donations to our charity partners, such as Book Aid.

**Water:** Where water data is not available we applied estimates based on the reported data of similar locations in the region.

**Production Paper:** This covers all papers used in the production of our printed products. This does not include the papers used in our offices for office printing etc. nor does it include any papers used in marketing material or mailing.

## Data collection and other information

**Waste and water:** We used an online data collection tool, Ecometrica, to collect the waste and water data from reporting locations. Reporting locations are those which provide actual data.

**Production paper:** We used an online data collection tool, Ecometrica, to collect the production paper data from print suppliers.

## Targets

**Waste:** Performance against waste target is based on reported data to exclude the estimated data (which is cautiously assigned as landfill).

**Paper:** Sustainable production paper is defined as paper achieving a grade 3 or 5 in the Book Chain Project paper module (formerly PREPS) or certified to FSC or PEFC.

## People

### Description

Reported metrics relating to our workforce:

- Percentage of women employees
- Percentage of women managers
- Percentage of women senior leaders
- Percentage of ethnic minority US/UK managers
- Percentage of ethnic minority US/UK senior leaders
- Percentage of women technologists
- Number of employees by gender (in countries representing >10% of employees)
- Contract type by gender and by country (in countries representing >10% of employees)
- Collective bargaining coverage
- Distribution of employees by age group
- Adequate wage
- Gender distribution of senior leadership
- Turnover rates

Health and safety:

- Incident rate
- Frequency rate
- Severity rate
- Number of lost time incidents

### Coverage

Metrics relating to our workforce cover all employees, both full and part time. Temporary workers are excluded from the reported metrics. FTE figures are rounded.

Metrics relating to health and safety cover 98% of employees.

## Data collection and other information

**Workforce metrics:** are taken from our global HR system which covers all employees. Disclosed FTE figures are rounded year-end numbers, except where the rounding would obfuscate disclosure (such as in low numbers which would round to zero). Where a percentage split is shown, e.g. percentage of employees by gender, the percentage represents the year-end split. Where a metric also shows a count of employees, the percentage split is applied to the reported FTE figure to ensure totals are consistent.

Turnover is the number of employees who left the organisation within the reporting year. The percentage is calculated from an average monthly roster count: total leavers in year/average monthly roster count. Employees who left the organisation through divestment are not counted in this metric.

We define senior leaders as colleagues with a management grade of 17 and above. Where we do not have information on the gender of employees, either through prohibition or nondisclosure, we report these employees as unknown or not reported.

Employee Resource Group (ERG) hours are submitted by employees into the global HR system and approved by first level line management. A defined list of ERGs are preloaded into the system and only hours associated with these groups can be logged. These groups relate to:

- Inclusion
- Disability
- Gender equality
- Generational
- Environmental
- Race, ethnicity and culture
- Sexual orientation (LGBTQIA+)
- Any intersectional groups of the above

Employee-relations arrangements vary by geography and business. Reported figures assume no collective bargaining agreement is in place unless the existence of an agreement has been confirmed by a business contact.

We assess, annually, the pay of all regular employees against living wage benchmarks in the relevant location. The living wage benchmark varies by country and over time. Any instances where an employee is found to be below the benchmark is remediated.

**Health and safety metrics:** are taken from the accident reporting system. Outside of the US, reported accidents are recorded by local contacts and collated by the health and safety manager. Within the US, accidents are recorded as part of the OSHA system.

An accident is work related if it occurs as part of the employee's work. This means in the course of their work at a company location, other location, or while on work-related travel. A lost time accident is a work-related accident that results in more than one day of time away from work. In calculating the accident rates we assume a full time employee works an eight-hour day, 220 weeks per year.

## Socially responsible suppliers (SRS)

### Description

- Number of key suppliers on SRS database
- Number of independent external audits
- Number of signatories to the Supplier Code of Conduct

### Coverage

The criteria for inclusion on the tracking list are:

- Suppliers with whom we spend >\$1M in the previous year
- Suppliers located in high and medium risk countries with spend of >\$100K per year for the previous consecutive 2-year period (as determined by a third-party risk assessment tool which incorporates indices covering human rights and labor, environment, research and development and governance quality)
- Critical Suppliers (as determined by our Supplier Resiliency Working Group).

### Data collection and other information

While we most closely monitor the signatories from the tracking list, we also require other suppliers (who do not meet the criteria for tracking) to sign our Code of Conduct.

Suppliers may be deemed to have signed our Code of Conduct if they prove their own Code is equivalent. The supplier will, however, still be subject to tracking and checking against the requirements of the RELX Code of Conduct.

Audits are conducted to check compliance with the RELX Code of Conduct and other requirements. These are conducted by a third party and may be conducted via desktop or in person and any remediation actions are tracked to completion.

We use a third party audit provider platform that enables audit sharing among platform members, helping to increase the number of valid audits applicable to RELX suppliers. Audits are counted within the “Number of independent external audits” metric if the final audit report has been published in the third-party provider platform for RELX within the reporting year.

## SDG Resource Centre

### Description

- Unique users of the RELX SDG Resource Centre
- New content items added to the RELX SDG Resource Centre

### Coverage

Metrics apply only to the RELX SDG Resource Centre and for the latest reporting year (January to December).

## Data collection and other information

**Unique users:** Defined as the New Users category in OneTrust for the reporting period, a user who has not visited the site in the preceding 12 months. Unique users for the year are counted at the year end. Year end is defined as within two weeks of December 31.

**New content items:** Defined as the number of new content items published on the RELX SDG Resource Centre during the reporting period. This reflects the content items available on the RELX SDG Resource Centre at year end.

## Governance

### Description

- Employees included in phishing exercises
- Code of ethics training completion
- Financial Political Contributions
- Average Number of Days to pay an invoice

### Coverage

All employees that could have been engaged within the timeframe (e.g. employees who joined the organisation at year end, after the final phishing simulation exercise, have been excluded).

Financial political contributions relate to the US where these are permissible. RELX does not make donations to UK or European Union (EU) political organisations or incur UK or EU political expenditure.

Number of days to pay an invoice is calculated where the information is available, covering over 95% of all invoices.

## Data collection and other information

Phishing simulation exercises are conducted throughout the year, on a monthly basis, targeting a selection of employees from an active employee list. Employees included in a phishing simulation are those employees that were sent a phishing simulation email at least once between 1st January and 31st December in the reporting period.

Training activities related to compliance training are logged by the online learning platform. The training metric relates to all RELX Compliance training completed within the year, the percentage of those assignments that were completed within 90 days.

To account for the impacts of a new accounting system, the methodology for counting days to pay an invoice was changed for Q3 so that it was calculated using invoice date. Q4 includes an adjustment to the average number of days (of less than 10%).

## Community

### Description:

- Total cash and in-kind donations (products, services and time) (£m)
- Market value of cash and in-kind donations (£m)
- % of staff volunteering based on the average FTE for the year (%)
- Total number of days volunteered in company time (#)

### Coverage

All metrics are measured from December to November inclusive of the reporting year. We report Community Investment data covering the following indicators:

- Total cash and in-kind donations (products services and time).
- Market value of cash and in-kind donations.
- Percentage of staff volunteering based on the average FTE for the year.
- Total number of days volunteered in company time.
- How our overall contributions are split between Community Investment, charitable gifts and commercial initiatives

### Data collection and other information

Our primary data sources are internal management information, such as data from our Workday HR system, and financial accounts, and information from our RELX Cares Champions.

#### Units

£ sterling

Average exchange rate provided by RELX treasury team.

Average hourly rate provided by RELX financial controller.

#### Methodology

Our methodology for the collection and reporting of community investment data has been developed using the Business for Societal Impact (B4SI) framework and guidelines. Additionally, we report on the market value of the in-kind donations which is not covered by the framework.

Data received by the Community manager is checked for errors and adherence to the model before it is uploaded to the Ecometrica system. All data collected and inputted into Ecometrica by anyone other than the Community manager is checked for adherence to the model before it is approved and included in the numbers.

#### Definitions

**Cash donations** include direct donations to charities, sponsorship of causes or events and company matching of employee giving, memberships and subscriptions to community organisations and management costs associated with running the community programme.

**In-kind donations are any contributions of product and services. These include:**

- Donations of IT equipment
- Donations of books

- Free access to journal articles
- Discounted productions
- Free advertising
- Pro Bono legal support
- Free exhibition space

**Time** is approved hours volunteered for charities during work time as per the RELX volunteering policy.

**Charitable donations** are activities that do not fit with our strategic focus areas and that tend to be short term gifts, such as one-off or intermittent donations of cash, product, facilities, or in support of the following subject focus areas: animals; arts & culture; economic development; emergency relief (short-term fundraising appeals only); social welfare (e.g. support of food banks or veteran charities and other.

**Community investment** are activities stemming from sustained involvement in issues of strategic value to the company, including education & young people; health; emergency relief (where it is part of a strategic partnership); environment; rule of law and diversity & inclusion. All volunteering activities and company matching of employee donations are counted as 'Community investment' because they are a key part of our community strategy.

**Commercial** initiatives are activities whose primary purpose is to promote or protect the commercial interests of the business by giving support to community causes, e.g. payments to charities as a result of cause-related marketing or other brand promotion, or sponsorship of charitable events.

## Business unit split

Certain climate and environment metrics are apportioned to the businesses. This split is based on site utilisation of our offices and data centres. Where a site is shared between two or more businesses, each business will take a share based on their agreed utilisation of the site.