

Exhibit B

“

A goal without a plan is just a wish

”

Antoine de Saint-Exupéry

RESPONSIBLE GROWTH REPORT

/FALL 2021

This is an unofficial and internal Elsevier/RELX document presented by concerned employees that addresses company adherence to our policies.

The purpose of this report is to (1) highlight where the current science reveals misalignment of our business with our stated policies and (2) point to other policies that oblige the company to swiftly address these discrepancies. This report was generated in the spirit of RELX's culture of integrity, where we feel comfortable to ask questions, speak up, and report concerns. These reports are posted here and updated every 6 months or less. For more information, please contact Kip Lyall at klyall@cell.com.

This version is from September 2021.

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THE CLIMATE EMERGENCY HAS ARRIVED

and is accelerating faster than most scientists anticipated.¹ 2021 has claimed the records for the hottest month, as well as for the highest atmospheric concentrations of carbon dioxide, methane, and nitrous oxide. With it estimated that climate change is already causing 5 million premature deaths per year,² this is an urgent environmental, health, and human rights crisis with a rapidly closing window for preserving the natural systems that sustain life.³

The Paris Climate Agreement is an international accord that aims to substantially reduce global greenhouse gas emissions to limit global heating to 1.5°C above pre-industrial levels. The current climate science indicates this goal requires that the world:

End all new oil, gas, and coal projects⁴

Leave 80% of all proven fossil fuel reserves in the ground⁵

Decrease CO₂ emissions by roughly 7.6% per year between 2020 and 2030⁶

Elsevier/RELX has an array of company-wide environmental and human rights policies that bind our business to these science-based obligations. Our policies hold that no aspect of the company should conflict with these commitments. They apply to the environmental and human rights impacts that occur through our direct actions, from our business relationships, and from the use of our products and services.

Regrettably, there are substantial barriers in place that refute the company's claim that we're properly adhering to these policies.

ELSEVIER R&D SOLUTIONS AND DATA SERVICES /

Serving a majority of Fortune 500 oil and gas companies,⁷ Elsevier has a portfolio of R&D solutions and data management services that are developing strategies to attain significant production gains for the fossil fuel industry⁸ intended to stimulate global oil production for decades to come.⁹ We help companies prioritize finding new exploration opportunities,¹⁰ accelerate exploration efforts,¹¹ and maximize total recoverable volumes of oil and gas resources.¹² We also enable the expansion of the fossil fuel industry into riskier, more remote areas that had previously been inaccessible.¹³ In the hunt for these undiscovered fossil fuel resources, “scientific information providers like Elsevier understand [the] challenge and are increasingly seizing the opportunity.”¹⁴ We assert that there’s much to be gained by new technologies that can “help oil and gas companies drive discovery”¹⁵ and locate hydrocarbon accumulations that we couldn’t find before.¹⁶ In fact, we claim that helping these companies “find things that weren’t found before” is what Elsevier “is good at.”¹⁷

RX (EXHIBITIONS) /

We have an array of events¹⁸ that cater to extraction industries for the purpose of helping them expand global production of new fossil fuel resources. They promote offshore exploration and production in the Arctic, foster construction of new offshore facilities, attract investment for new oil and gas production, aid the Amazon-destroying Brazilian biofuels industry, and aim to boost worldwide coal production.

POLITICAL ACTION /

RELX’s Political Action Committee (REPAC) disregards climate change, health, and human rights to be issues that affect us, our business, and our customers, and thus it does not consider these issues when choosing which U.S. politicians to financially support.¹⁹ Despite awareness that only governments “can realistically plan for and trigger every component of an orderly low-carbon transition”²⁰ and that their cooperation is indispensable to effectively eliminate economic, structural, and social barriers to change,²¹ REPAC opts to give money to politicians that promote the denial of climate change,²² undermine the public support necessary to generate effective policy adoption,²³ spread hostility to the scientific community,²⁴ build courts opposed to climate activism,²⁵ write anti-climate legislation,²⁶ slash the budgets of organizations that contribute the most to the literature on climate change, block federal actions that would help displace oil, natural gas and coal,²⁷ and give extensive subsidies to the fossil fuel industry.²⁸ These subsidies generate production from fields that would be unviable without aid, further lock in fossil fuel dependency, and make investment in clean alternatives seem less competitive by artificially lowering the cost of producing hazardous, non-renewable energy.²⁹ Of the top 15 recent political recipients of funds from oil and gas, REPAC has supported a majority.³⁰

INVESTMENTS /

40% of U.S. 401K retirement funds offered by RELX are part of the Vanguard Target Retirement Series, which the online platform Fossil Free Funds rates with a D letter grade for exposure to fossil fuels and deforestation. They report that in 117 funds

analyzed, Vanguard—the world’s largest coal investor³¹—has \$344 billion invested in fossil fuels, with only 4 having sustainability mandates.³² While divesting is “unlikely to have a significant direct impact on reducing GHG [greenhouse gas] emissions, divestment as an institutional strategy can contribute to increasing support for a climate agreement and effective climate policies in the medium and long term.”³³

BOOKS AND JOURNALS /

Elsevier markets ScienceDirect, our journals, and our books as a means for the oil and gas industry to accelerate discoveries.³⁴ Books and journals such as Arctic Pipeline Planning, Petroleum Exploration and Development, and Dynamic Well Testing in Petroleum Exploration and Development are among many products offered that contribute to the scientific and technological development of new petroleum exploration projects.³⁵ Many of our authors, editors, and journal advisory board members are also current employees of fossil fuel companies that are extensively involved in expanding exploration and extraction of oil and gas while actively fighting environmental measures that would hinder that activity.³⁶ These individuals publish studies that advise their industry on fossil fuel development bargaining strategies,³⁷ investment decision-making,³⁸ new drilling tools and technologies,³⁹ exploration and development prospects for shale oil,⁴⁰ tight oil,⁴¹ and oil sands,⁴² and call for fossil fuel companies, universities, and research institutes to “work together...for deep oil and gas exploration and development” in areas that have “vast exploration potential”⁴³ like the Arctic⁴⁴ and other uncertain environments.⁴⁵

The oil and gas majors have known for decades that its activities cause climate change and did not alter their behavior, even though less carbon-intensive alternatives were and are possible, and it continues to successfully deflect blame and oppose efforts to move away from fossil fuels.⁴⁶ Beyond merely being incompatible with our climate goals, they are committing ecocide: the deliberate destruction of our natural environment.

The industry’s current net-zero “ambitions” rely on capturing emissions with unproven carbon capture (CCS) technologies (deployable technologies at the required scales do not exist⁴⁷ and >80% CCS projects end in failure;⁴⁸ CCS was described in *Nature* as “magical thinking”⁴⁹) or offsetting emissions via impracticable reforestation projects.⁵⁰ Further, these pledges do not even cover the

actual burning of their products, which accounts for the vast majority of emissions. For consumer-driven emissions, the oil majors only intend to reduce the “carbon intensity” of their products—meaning the quantity of absolute greenhouse gases in the atmosphere can continue to rise.⁵¹

Most urgently, the industry has not called for or committed to ending fossil fuel exploration and the rapid shift off fossil fuels that the International Energy Agency (IEA) and the UN Intergovernmental Panel on Climate Change (IPCC) say is necessary to potentially stay under the 1.5°C

degree limit.⁵² Response to the 2021 IPCC report instead emphasized that demand for carbon-based fuels will still rise for decades and called on leadership from governments⁵³—ones they’re lobbying and suing to prevent effective climate action.⁵⁴ An Elsevier paper this year compared oil majors to “Horsemen of the Apocalypse,” due in part to compensation packages for CEOs being linked to exploration of new fields, increased extraction, and the ongoing promotion of fossil fuel demand through lobbying and government subsidies.⁵⁵ The industry is investing \$785 billion on new oil and gas fields between 2020 and 2029⁵⁶ while the world’s coal producers plan as many as 432 new mine projects.⁵⁷ This puts us on track to produce more than double the amount of fossil fuels in 2030 than would be consistent with the 1.5°C goal.⁵⁸



Elsevier/RELX maintains, however, that the fossil fuel industry is doing right by the climate and “going green,”⁵⁹ with our intention to be a partner in their supposed energy “transition.” This is a transition that the industry has no plans for and continues to successfully combat:⁶⁰ the world is on pace to finish this

transition in about 400 years.⁶¹ The lack of an immediate transition is projected to lead to the premature deaths of 150 million people from air pollution alone by 2100,⁶² a

year when heat is anticipated to be the cause of more deaths than all infectious diseases combined.⁶³ Global heating, *The Lancet* has observed, is decimating the past 50 years of gains in public health.⁶⁴

The core mission of Elsevier/RELX is to improve health outcomes for the benefit of society.⁶⁵ With the burning of fossil fuels a major source of the airborne fine particulate matter that is the cause of 1 in 5 deaths per year⁶⁶ and climate change “the biggest global health threat of the 21st century,”⁶⁷ our work promoting, informing, and profiting from new fossil fuel production means we’re neglecting this mission, as well as company-wide policies⁶⁸ that commit us to do what follows.

“
**Fossil fuels
 are the greatest
 contributor to
 climate change.
 Allowing the
 continued
 expansion of
 the industry is
 unconscionable.**
 ”

Nobel Laureate Muhammad Yunus
 Keynote speaker at RELX’s 2021 Sustainable
 Development Goals Inspiration Day

GENERAL /

Support the rapid reduction of greenhouse gas emissions⁶⁹ and minimize contributions to climate change across the business at the scale deemed necessary by science, recognizing the impact of consumer use of our products and services,⁷⁰ to meet the targets of the Paris Agreement.⁷¹

Ensure that no part of the company is conflicting with company sustainability commitments and objectives.⁷²

Prevent “any contradiction between [our activities] and sustainable development.”⁷³

Identify risks of contributing to adverse impacts and “take the necessary steps to cease or prevent [our] contribution.”⁷⁴

Work with partners who demonstrate a responsible approach to managing environmental impact.⁷⁵

INTERPRETATION /

Interpret “sound environmental management” in its broadest sense, “embodying activities aimed at controlling both direct and indirect environmental impacts of enterprise activities over the long-term.”⁷⁶

Support a precautionary approach to environmental challenges, emphasizing prevention of harm.⁷⁷

Determine “the appropriate response to the identified risks” based on “the severity and probability of adverse impacts.”⁷⁸

Prioritize actions in a way that “begin[s] with those human rights impacts that would be most severe,”⁷⁹ with immediate action required “where there are threats of serious or irreversible damage”⁸⁰ in which “a delayed response may make the impact irremediable.”⁸¹

PRODUCTS and SERVICES /

Refrain from providing goods or services that we know will cause harm, and to not be silent or inactive in the face of harm being done.⁸²

Discontinue “activities with potentially adverse climate change-related human rights impacts.”⁸³

Seek to prevent or mitigate “an adverse impact where [we] have not contributed to that impact, when the impact is nevertheless directly linked to [our] operations, products or services.”⁸⁴

LOBBYING /

Strive for coherence between responsibility to respect human rights, including as they relate to climate change, and policies that govern wider business activities, including lobbying activity.⁸⁵

Ensure lobbying activities don’t elevate inaccurate, misleading, and unfounded assertions which harm the ability of States and the public to make informed decisions regarding climate change.⁸⁶

HUMAN RIGHTS /

Uphold the Universal Declaration of Human Rights, including the right to a standard of living adequate for proper health and well-being—maintaining that no group should engage in any activity that denies those rights.⁸⁷

“Integrate climate change considerations into [our] human rights due diligence processes.”⁸⁸

Address any negative human rights impacts with which we may be involved either through our own activities or as a result of our business relationships—this applies to impacts from climate change and in the absence of government regulations.^{89, 90}

Respect human rights as “a global standard of expected conduct that applies even in the absence of clear domestic climate obligations.”⁹¹

Recognize that “in no case may a people be deprived of its own means of subsistence.”⁹²

Take “active consideration of how to minimize misuse of data and negative impact on people”,⁹³ putting “people at the center while guarding against potential harms.”⁹⁴

CONSENT /

Obtain free, prior, and informed consent from potentially impacted people regarding decisions and actions likely to have climate-related human rights impacts.⁹⁵

Consider acceptability to the public when deciding what’s acceptable risk when there’s a reasonable suspicion of environmental harm.⁹⁶

“Publicly provide information that is sufficient to evaluate the adequacy of [our] response to climate change-related human rights harms.”⁹⁷



Our Code of Ethics requires we act in conformity with these policies. It also prohibits us from making false or misleading oral or written statements or omissions about our policies, products, and services. Additionally, it stipulates that if any conduct could be considered to hurt the ethical reputation of the company, may feel or give the appearance of being ethically improper, or would appear unfavorable if seen on the evening news or social media, then we must reconsider our approach.⁹⁸ Our operating principles also require we act in conformity with our policies, and instructs us to incorporate ethics into all our actions, grow our business with integrity, speak out for what is right, hold ourselves accountable, and swiftly pivot when shown to be wrong⁹⁹—in this case by the health and scientific communities we serve.



Elsevier/RELX's position is that we're in full compliance with our environmental policies,¹⁰⁰ and our work in supporting the production aims of the fossil fuel industry is meant to continue with

no changes to our stated policies needed to properly reflect this activity. We instead point to our use of energy, paper, print and production technologies, and the recycling of waste as our primary environmental impacts.¹⁰¹ Leadership postulates that Elsevier/RELX is in fact "one of the most sustainable businesses in the world"¹⁰² and that global heating doesn't actually pose any significant risks to the company.¹⁰³ This is climate denial—we don't disagree that the climate is changing, but we are in denial about its effects, our impact, and what curbing global heating would entail.

The scientific community is telling us that there is no credible prospect of avoiding more than 1.5°C of global heating unless all new fossil fuel development is stopped, some

existing projects are retired, and a majority of known resources are left in the ground.¹⁰⁴ But another year into the UN's critical "Decade of Action," Elsevier/RELX's actions are driving new fossil fuel development through our products, services, events, and political contributions, which indicates we are unfazed by the prospect of the world pushing well beyond the 1.5°C target.

THIS IS CLIMATE DENIAL—WE DON'T DISAGREE THAT THE CLIMATE IS CHANGING, BUT WE ARE IN DENIAL ABOUT ITS EFFECTS, OUR IMPACT, AND WHAT CURBING GLOBAL HEATING WOULD ENTAIL.

Our hope is that the company will recognize that aspects of our business are not only incompatible with our policies, but also with the health and well-being of the planet. Elsevier/RELX is free to support the objectives of fossil fuel companies, activity the keynote speaker at RELX's 2021 Sustainable Development Goal Inspiration Day describes as being "unconscionable."¹⁰⁵ Alternatively,

the company can commit to the 1.5°C goal on global warming and conduct business in a way that responds to the climate emergency at the scale deemed necessary by science. But, we cannot openly and honestly—in adherence to our stated values, operating principles, ethics code, and other policies—do both.

We stand with leadership in endorsing our existing policies and the obligations they entail. We recognize there are business implications associated with dissolving activities that conflict with them. We request the company share with employees a clear exit strategy with an associated timeline by the end of the current financial year (April 2022). Until we make this transition, withdrawing from or amending any existing policies and statements to accurately reflect our business will demonstrate a shared commitment to our code of ethics and operating principles.

“

We are now faced with the fact that tomorrow is today. We are confronted with the fierce urgency of now. In this unfolding conundrum of life and history there is such a thing as being too late.

”

Rev. Martin Luther King Jr.

The above issues are of deep importance to us, to the science and medical communities we serve, and to the greater public. We respectfully request that the Senior Management Team at Cell Press distribute answers to the 10 questions below to Cell Press employees prior to having them discussed at the next Cell Press Town Hall. We welcome any general comments, as well as answers from individual SMT members if there are any dissenting views. It's our hope that this can help generate thoughtful discussion and meaningful action.

GENERAL /

In light of the latest climate science research, do you find any of Elsevier/RELX's business activity to be unethical and/or in violation of our environmental, health, human rights, and other policies? Do you find any of our stated policies to be inaccurate or misleading? Please explain why or why not.

INCOMPATIBILITY /

When Elsevier shut down our war industry exhibitions, CEO Sir Crispin Davis said that "our presence here is incompatible with the aims of the science and medical communities." Are any of Elsevier/RELX's current activities also incompatible?

RISKS /

Beyond the threat to the climate, do you consider any of Elsevier/RELX's business activity to be a threat to Cell Press? Do you find any of the risks described in the previous version of this report to be relevant to Cell Press, our customers, and our colleagues?

DISCLOSURE /

Should we in any be disclosing Elsevier's involvement in fossil fuel production to our customers—particularly ones whose research touches on these issues? What about to current and prospective employees? Is the company adequately providing information to investors and the general public that is sufficient to accurately evaluate our involvement in climate change-related human rights harms?¹⁰⁶

ANTI-RACISM /

In 2020, systemic inequality prompted Cell Press to "ask what more we can do to fight prejudice and promote social justice," seeking to find "what we can do to be stronger allies, stronger anti-racists."¹⁰⁷ As One Earth has testified, the effects of climate change "are not distributed equally. They disproportionately affect marginalized communities: the poor, the vulnerable, and the disadvantaged. In a world where systemic racism is endemic to global inequality, this generally means that minority ethnicities suffer the most."¹⁰⁸ Is there opportunity for anti-racist action by Cell Press as it pertains to some of Elsevier/RELX's activities, partners, and customers discussed in these reports?^{109, 110}

CONSENT /

Is SMT able to provide evidence that the company has the informed consent of potentially effected people regarding Elsevier/RELX activities that are likely to have climate-related human rights impacts?

EXPLORATION /

New Arctic oil exploration and extraction "requires specific R&D" and is inconsistent with a 1.5°C target.¹¹¹ Given our policies, should Elsevier/RELX be providing that R&D and publishing research that assesses and promotes new offshore oil and gas projects in the Arctic?¹¹²

ADANI /

RELX provides the coal company Adani¹¹³ with resources that they describe as "vital" to their business. Are these resources we should be providing to Adani?¹¹⁴

REPAC /

REPAC received policy questions from Cell Press employees over a year ago, and then again via HR in February. We have yet to receive answers to them, despite the Code of Ethics indicating that ignoring employee concerns is a prohibited form of retaliation. Could SMT please assist in having REPAC provide us with written answers to these existing questions, along with any new questions from Cell Press employees, by the end of the year?

REPORTS /

For those questioning the company's commitment to our policies, could SMT please speak to their understanding of the company's pledge to "refrain from discriminatory or disciplinary action against workers who make bona fide reports to management or, as appropriate, to the competent public authorities, on practices that contravene [our] policies"?¹¹⁵

We thank you for your time and willingness to engage on these important topics.

Please note: some citations have been redacted due to the prohibition from using, reproducing, or sharing any Elsevier/RELX owned (copyrighted) content, except Gold Open Access; data and any other Elsevier/RELX IP without official sanction.

1 <https://www.ipcc.ch/report/ar6/wg1/>
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In the context of the Guiding Principles, an "adverse human rights impact" occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights. At a minimum, human rights are defined as those in the Universal Declaration of Human Rights; in the two International Covenants on civil and political and on economic, social and cultural rights; and in the ILO Declaration on Fundamental Principles and Rights at Work: https://www.ohchr.org/documents/publications/faq_principlesbusinessshr.pdf
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- 98 <https://reedelsevier.sharepoint.com/sites/relx-compliance/Policies/code-of-ethics-english-int.pdf>
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- 100 RELX's Global Environment Manager, Teams meeting (September 13, 2021)
Besides climate science, this statement contradicts the Managing Director of STMJ's response to a REPAC question at a Q&A in December 2020, in which he said there are no plans to align the PAC with the UNGC guidelines.
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"Fossil fuels are the greatest contributor to climate change. Allowing the continued expansion of this industry is unconscionable."
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<https://www.theguardian.com/business/2019/may/14/adani-deal-with-myanmar-military-linked-company-raises-human-rights-alarm>
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<https://www.sciencedirect.com/science/article/pii/S0009281918300898>
- 113 Adani is owner of one of the world's largest untapped coal reserves (Carmichael coal mine) where it plans to begin production this year on what's been called "the world's most insane energy project." This is being done despite corporate pressure, activist pressure, and "significant data gaps and scientific uncertainties" found throughout their environmental assessment. Projected to add 4.6 billion tons of carbon pollution to our atmosphere, it will destroy Indigenous homelands and facilitate additional coal mines in one of the largest proposed expansions of mining on Earth. Adani Power will be the company burning the coal in India. Adani Ports, with a \$290 million commercial deal, is helping to prop up a military regime accused by the UN of committing genocide and crimes against humanity.
- 114 [REDACTED]
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