

# AECOM Employee Stock Purchase Plan (ESPP)

## Global

# About the ESPP

Through the AECOM Employee Stock Purchase Plan (ESPP), you can purchase shares of AECOM common stock at a 12% discount.

This brochure explains how the ESPP works and summarizes the services provided by Merrill, the ESPP recordkeeper. Please review the AECOM Amended and Restated Employee Stock Purchase Plan and prospectus for a detailed description of the ESPP terms and conditions. You can get started by visiting Merrill's Benefits OnLine® website at [benefits.ml.com](https://benefits.ml.com).

Here are the steps to participate:

- Step 1:** AECOM makes an offer to eligible employees, through a prospectus, to purchase shares through the ESPP.
- Step 2:** You can enroll anytime. There are six enrollment periods during the calendar year, each lasting two months. When you enroll, you will make your contribution rate election. The date of your enrollment will determine the offering period to which your contributions will be credited. Once enrolled, you do not need to re-enroll during future enrollment periods. Your participation will continue automatically unless you cancel it. See page 5 for more information about cancelling participation. The first time you enroll in the ESPP, you will be required to open a Merrill brokerage account to receive shares purchased through the ESPP. See page 7 for more details.
- Step 3:** Once enrolled, you contribute a percentage of your eligible compensation to the ESPP through after-tax payroll deductions during an offering period. Eligible compensation includes base pay and any overtime pay, but excludes any bonus pay. Your accumulated contributions during the offering period will be tracked by AECOM through payroll and will not be displayed on Benefits OnLine.
- Step 4:** Your accumulated contributions will be converted into U.S. dollars, based on the local country exchange rate in effect at the beginning of the offering period. Once converted, your accumulated contributions will be used to purchase shares of AECOM common stock at a 12% discount from the fair market value. This will occur automatically unless you have indicated before the end of the offering period that you do not want to purchase shares with your contributions. Fair market value is defined as the closing price on the New York Stock Exchange on the last trading day of the offering period.

## Country-specific information

For information related to specific countries, refer to the AECOM Employee Stock Purchase Plan Global Subscription Agreement and Notification, which is available on the Employee Stock Purchase Plan section of AECOM's intranet, **Ecosystem**. (Canada employees can find this information on AECOM's benefits website at [benefitsataecom.com](https://benefitsataecom.com).)

*Descriptions of the ESPP are provided solely by AECOM. Additional information about the ESPP, including the AECOM Amended and Restated Employee Stock Purchase Plan and prospectus, is available in the Employee Stock Purchase Plan (ESPP) section of AECOM's intranet, **Ecosystem**. (Canada employees can find this information on AECOM's benefits website at [benefitsataecom.com](https://benefitsataecom.com).)*

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<b>Are Not FDIC Insured</b>	<b>Are Not Bank Guaranteed</b>	<b>May Lose Value</b>
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# ESPP timeline

Please note the following plan features:

## Enrollment period

The enrollment period is a period of time during which you can enroll for the upcoming offering period or reduce or increase your contribution rate. You can elect a contribution rate of up to 10% of your base pay plus any overtime pay. The enrollment deadline is the 20th of the month prior to the beginning of the next offering period.

## Offering period

The offering period is a period during which your contributions are allocated to the ESPP through payroll deductions. There are six two-month offering periods, ending in even months. At the end of the offering period, your accumulated contributions will be used to purchase AECOM common stock at a 12% discount from the fair market value.

## Purchase date/price

The purchase date is the last day of the offering period. The purchase price is the closing share price on the New York Stock Exchange on the last trading day of the offering period.

## Receiving your purchased AECOM shares

Shares will be deposited in your Merrill brokerage account, called a Limited Individual Investor Account (LIIA), approximately 10 business days after the end of the offering period or as soon as administratively possible.

See "Managing your account through Merrill" beginning on page 6 for information about enrolling in the ESPP online.



# Plan features

This section summarizes certain features of the ESPP. These features are more fully described in the plan documents available in the Employee Stock Purchase Plan (ESPP) section of AECOM's intranet, **Ecosystem**. (Canada employees can find this information on AECOM's benefits website at [benefitsataecom.com](http://benefitsataecom.com).)

## Eligibility

Employees of a designated global subsidiary of AECOM whose customary employment is at least 20 hours per week are eligible to participate in the ESPP. An individual who has been classified as an independent contractor or casual will not qualify as an employee.

## Enrollment elections

You can elect to contribute up to 10% of your eligible compensation. The date of your enrollment will determine the offering period to which your contributions will be credited. The enrollment deadline is the 20th of the month prior to the beginning of the next offering period.

## Contributions

Contributions can be made only during an offering period. You may contribute up to 10% of your eligible compensation to the ESPP, subject to plan limits of 1,300 shares per offering period and \$25,000 USD annually. Eligible compensation includes base salary pay and overtime pay. Bonus pay is not eligible. No interest is earned on contributions.

## Contribution rate changes

Your contribution rate will continue for each subsequent offering period unless you make an alternative election. See "Making changes to your elections" for more information. During the current offering period, you can reduce your contribution rate, but you cannot increase it. Any increase in your contribution rate will be applied to the next available offering period.

## Stock purchase

Based on the stock price on the last trading day of an offering period, AECOM will purchase shares of AECOM common stock on your behalf with your contributions, subject to the plan's share limit and/or the U.S. tax law limits. Your accumulated contributions will be converted into U.S. dollars before the purchase is made. The exchange rate to convert to U.S. dollars is determined at the beginning of the offering period.

If your purchases would exceed the annual U.S. dollar or share limits per offering period, then your share purchase will be capped, and any residual contributions will be returned to you through payroll as soon as administratively possible.

AECOM makes a certain number of shares available for purchase through the ESPP. If the total number of shares of common stock to be purchased through the plan exceeds the number of shares available for purchase, the available shares will be allocated on a pro-rata basis and any residual contributions will be returned to you through payroll as soon as administratively possible.

Your shares will then be deposited in your LIA as soon as administratively possible. For more information about the LIA, see page 7.

## Dividends

If AECOM grants a dividend, and if you hold shares in your LIA on the record date, cash dividends will be deposited into your LIA based on the number of whole shares available.

## Making changes to your elections

You can reduce or cancel your ESPP contribution election on Benefits OnLine at [benefits.ml.com](https://benefits.ml.com) at any time during an offering period until 11:59 p.m. Eastern Time on the 20th day of the second month of the offering period. For example, if you are enrolled for the first offering period of the year (January through February) but wish to reduce or cancel your contributions for that offering period, you must do so by 11:59 p.m. Eastern Time on February 20. Increasing your contribution election is only permitted during an enrollment period for an upcoming offering period.

Please note the following provisions with respect to cancelling and resuming your contributions:

- If you cancel your contribution election during the current offering period *with allocation*, no further contributions will be made during that offering period, but accumulated contributions will be used to purchase shares at the end of the offering period.
- If you cancel your contribution election during the current offering period *with refund*, no further contributions will be made during that offering period, and your accumulated contributions will be refunded through payroll as soon as administratively possible.
- Once cancelled under the current offering period, your contributions will resume automatically in the next offering period at the same rate unless you make a change under the next offering period.
- If you want to discontinue your contributions indefinitely, you must cancel your contributions for the current offering period and the next offering period. Once you have done that, your contributions will not resume until you make a new contribution rate election.
- You can make a new contribution election for an upcoming offering period at any time until 11:59 p.m. Eastern Time on the 20th day of the month prior to the offering period beginning.

# Managing your account through Merrill

## To enroll online

You can enroll in the ESPP and easily manage your account through Benefits OnLine at **benefits.ml.com**. The first time you visit the site, you will need your Workday ID.

### Step 1: Log in

Visit **benefits.ml.com** and enter your User ID and Password. If this is your first time visiting the site, you can create your User ID and Password by following the prompts on the screen. When creating a User ID and Password, you will need your Workday ID.

Note: If you already created a User ID and Password for a different AECOM plan with Merrill, you may use those login credentials to access the site for the ESPP.

### Step 2: Select "Enroll Now"

Once you are logged in, you will come to the Home page. Select "Enroll Now" to begin the enrollment process.

### Step 3: Follow the directions to complete your enrollment

Choose a percentage of your eligible compensation to contribute to the ESPP. You will receive a confirmation of your election.

### Step 4: Open your Merrill brokerage account

Before you can receive AECOM shares through the ESPP, you will need to establish your LIIA. Note: Enrolling in the ESPP and opening your brokerage account are two separate steps, but they can both be completed in a single online session. See page 7 for more about the LIIA.

## Employees subject to pre-clearance

If you are designated by AECOM as a control person, Section 16 Insider or individual subject to pre-clearance policy, see page 9 for information about special actions you may need to take to open your Merrill brokerage account and make transactions.

## Enrolling and managing your ESPP account on the telephone

Telephone support is available 24 hours a day, seven days a week.\*

- Toll-free from within the U.S., Canada and Puerto Rico: 877.MER.4ACM (877.637.4226)
- For toll-free access outside the U.S., Canada and Puerto Rico, dial the AT&T USADirect access code for the country you're dialing from, wait for the automated message to play in English and Spanish, then dial +1 877.MER.4ACM (877.637.4226), or engage an international operator to dial direct: +1 609.818.8894. You can request that the charges be reversed (collect call). Local rates may apply. Check with your carrier for more details. Select "1" for the ESPP when prompted and you will be transferred to a representative.

## Select your preferred language

The Benefits OnLine website can be viewed in different languages. (However the screens for opening your brokerage account are available in English only; see page 7.) If you would like to use the site in a language other than English, follow these instructions:

1. Go to **benefits.ml.com**.
2. Select **Language Preference** at the top of the login page.
3. From the dropdown menu, select your language preference.

*This brochure provides a general description of Merrill's ESPP services. Your ESPP participation is subject to the terms of your company's plan, any agreement between you and your company covering the plan, and any prospectus provided to you by your company. Any transactions in connection with your plan in your Merrill brokerage account are subject to the terms and conditions of that account. This brochure does not constitute an offer or invitation to buy any securities. Any offer to buy securities from your company would be made only by a prospectus in accordance with the Securities Act of 1933 as amended. Refer to the accompanying materials for information provided by your company about your specific program.*

\* Subject to occasional downtime for system maintenance.

## Your Merrill brokerage account

The Limited Individual Investor Account (LIIA) is a self-directed, non-interest bearing brokerage account used to receive shares acquired through the ESPP and to hold and sell AECOM stock. The LIIA is separate from any other Merrill brokerage account you may have. *You must open your LIIA — AECOM cannot do this for you — for shares to be deposited into your account.*

Keep in mind that it can take up to 72 hours for the LIIA to be opened once your application has been received.

Once you open your LIIA, you can hold and sell your AECOM shares. Any shares held in your LIIA can be transferred to the broker of your choice at no cost to you through a broker-to-broker transfer at any time. Or, you may maintain these shares in your LIIA.

You will be prompted to complete a Form W-8BEN as part of the LIIA opening process. Failure to do so may result in mandatory additional U.S. federal income backup withholding tax on your transactions.

As you are completing the W-8BEN online, you will be prompted to enter your Foreign Tax Identification Number (FTIN). If your tax residence jurisdiction does not require an FTIN or you do not have one, leave the box empty and select "FTIN is not legally required." For more information review [this notice](#).

## Tax liability

Please consult your own independent tax advisor regarding any personal tax implications as a result of participating in the ESPP.

## Important: Make address changes through Merrill

When your home address changes, you must notify Merrill, specifically, for your ESPP account, even if you have updated your records at AECOM. To contact Merrill, please follow the instructions on page 6.

## Already have a different Merrill brokerage account?

You'll still need to establish an LIIA for your ESPP shares, even if you have an LIIA for a different AECOM plan with Merrill. You cannot use the same account for both plans.

## Account opening screens in English only

While most of the content on Benefits OnLine is available in different languages, the screens related to opening an LIIA are in English only. For further assistance, please speak with a participant service representative, who can engage a translator as needed. To contact Merrill, please follow the instructions on page 6.

# Selling shares

Once shares have been purchased and deposited in your LIA, you may:

- Retain some or all of the shares,
- Transfer some or all of the shares to another account of your choice, or
- Sell some or all of the shares.

If you sell your shares, you may elect to receive the proceeds in the form of a cheque or wire transfer. However, if you previously have been notified that you are an individual subject to pre-clearance procedures under the AECOM Insider Trading Policy, you must contact AECOM's Legal Department as you normally would before selling your shares. Contact AECOM's Legal Department at 213.593.8000, or send an e-mail to [tradingcompliance@aecom.com](mailto:tradingcompliance@aecom.com), if you have any questions.

## To sell shares online

You can sell whole shares only. To do so, choose "Enter Total Quantity to Sell" or "Select Tax Lots from List Below." If you choose "Enter Total Quantity to Sell," enter that quantity (in whole shares only) where noted. If you choose "Select Tax Lots," select the tax lot(s) from the display and enter the quantity to sell from each lot. Please note, in order to sell fractional shares, you must call Merrill directly to complete the transaction at no additional charge.

Next, you will need to choose how you would like to receive proceeds — by check, wired to an account or held in your LIA (no interest is applied to cash balances). You will be able to review your order before submitting it.

## Market or Limit Order

Prior to placing a sale order, you must decide if you wish to place a Market Order or a Limit Order. Merrill will execute all sale orders subject to market conditions.

- A Market Order lets you sell shares of stock at the first available sale price as soon as market conditions allow.
- A Limit Order lets you set the price at which you want to sell the shares of stock and the sale will not occur until that price is available. If the stock price reaches or exceeds the price you set while the order is in effect, your sale will be completed subject to market conditions. If the price is not met, your order will be cancelled.
  - A Day Limit Order remains in effect for the current trading day only.
  - A Good till Cancelled Limit Order remains in effect for 180 calendar days following the date of entry. If your order is entered after market hours, but prior to 9 p.m. U.S. Pacific Time, the 180-day count begins two business days after the order is entered.

## Accessing plan information

You can access important information on Benefits OnLine in the Documents section. Additional up-to-date information about the ESPP is available in the Employee Stock Purchase Plan (ESPP) section of AECOM's intranet, **Ecosystem**. (Canada employees can find this information on AECOM's benefits website at [benefitsataecom.com](http://benefitsataecom.com).)

*Plan information posted in the Benefits OnLine Documents section is made available to you by AECOM, not Merrill. You can access this information prior to or after enrolling in the ESPP.*

## Employees subject to pre-clearance

If AECOM has designated you as a control person, Section 16 Insider, or an individual subject to a pre-clearance policy (e.g., executive officer or director), you must contact AECOM's Legal Department before conducting any transactions. If you are subject to AECOM's Insider Trading windows, you will have full inquiry access to Benefits OnLine, but will need to contact Merrill by telephone as described below to enroll in the ESPP or open your Limited Individual Investor Account (LIIA).

AECOM has instructed Merrill not to accept enrollment requests during closed trading windows. Please consult AECOM's Insider Trading Policy, and call AECOM's Legal Department at 213.593.8000 or send an e-mail to [tradingcompliance@aecom.com](mailto:tradingcompliance@aecom.com) if you have any questions.

Merrill's Global Corporate and Institutional Advisory Services (GCIAS) group is designated to serve the specific needs of individuals subject to pre-clearance procedures under AECOM's Insider Trading Policy. While these individuals will have full inquiry access to Benefits OnLine, they must contact GCIAS to open a Merrill brokerage account (LIIA) and conduct transactions. In addition, your GCIAS financial advisor is available to assist in the Rule 144 filing obligation, provide 10b5-1 services and facilitate sales involving large blocks (10,000 shares or more) of AECOM stock. GCIAS professionals will work with you and AECOM's Global Benefits and Legal Departments to provide the assistance you need.

GCIAS can be reached Monday through Friday, from 5 a.m. to 3 p.m. U.S. Pacific Time, on days the New York Stock Exchange is open. To reach GCIAS, please follow the instructions on page 6. If you prefer, you can send an e-mail to [ACM\\_CorpServTeam@ml.com](mailto:ACM_CorpServTeam@ml.com).

## Service fees

### Commission rates

Merrill charges AECOM ESPP participants the following commissions for shares sold in connection with the ESPP:

Service channel	Transaction cost	Postage & handling
Online (whole shares only)	No charge	No charge
Participant service representative or the Global Corporate and Institutional Advisory Services (GCIAS) group	<ul style="list-style-type: none"> <li>- Fractional share: no charge</li> <li>- 1 – 24,999 shares: \$0.06 USD per share, subject to \$29.95 USD minimum</li> <li>- 25,000 – 49,999 shares: \$0.05 USD per share</li> <li>- 50,000 – 99,999 shares: \$0.04 USD per share</li> <li>- 100,000+ shares: \$0.03 USD per share</li> </ul>	No charge

*The minimums and transaction costs listed above are on a per-transaction basis.*

Participants selling large blocks of shares (e.g., 10,000 or more) may benefit by consulting a Merrill representative prior to executing the transaction. Large blocks of shares sold through Merrill's Special Equities Trading group may result in a more favorable execution price when compared to the online system. **However, there is no guarantee that a representative will be able to obtain a more favorable execution price.**

## Other fees\*

Service	Cost
Wire Transfer	\$7.50 USD (if requested through Merrill's AwardChoice® recordkeeping system, which may be accessed through Benefits OnLine, or by contacting a participant service representative or Merrill financial advisor). Wires may not be available in all currencies. Requests made outside of these service channels are subject to retail brokerage wire transfer fees. There is no fee charged for wire transfers into Bank of America accounts.
Non-U.S. Currency Cheques	\$15.00 USD (if requested through Merrill's AwardChoice® recordkeeping system, which may be accessed through Benefits OnLine, a participant service representative or a Merrill financial advisor). Cheques may not be available in all currencies. Requests made outside of these channels are subject to retail brokerage cheque fees.
Stock Certificate/DRS Statement Requests	Please contact a participant service representative for fees associated with these requests. Fees vary depending on your company's participation in the Direct Registration System (DRS) at the Depository Trust Company.
SEC Transaction Fee	Fee assessed and paid to the U.S. Securities and Exchange Commission (SEC) on each stock sale. As of May 22, 2024, the fee is \$0.0278 USD for each \$1,000.00 USD or fraction thereof. This fee is subject to change by the SEC.
Brokerage Account Transfer	As an active participant in the AECOM ESPP, you will not be charged a fee to transfer assets to another broker via a Depository Trust Company (DTC) transfer.
Limited Individual Investor Account (LIIA)	As an active participant in the AECOM ESPP, you are not charged an account fee to maintain company stock holdings. Active participants include active employees and employees who have been terminated for less than two years after their last transaction. If you are no longer an active participant and you maintain a balance (cash or securities), you are subject to an annual account fee of \$65.00 USD (and a low balance fee of \$15.00 USD per quarter if the balance of the account is below \$20,000 USD). Speak with a participant service representative for more information.

Commissions and account fees for transactions and services unrelated to the AECOM ESPP are subject to standard Merrill rates. Please speak with a Merrill representative for further information.

\* You will be subject to the applicable fees, terms and conditions associated with the retail brokerage account established in connection with your ESPP. All brokerage account fees are subject to change upon notification to you.



### For assistance with your ESPP account

#### By phone

Telephone support is available 24 hours a day, seven days a week.\*

- 877.MER.4ACM (877.637.4226)
- Outside the U.S., Puerto Rico and Canada, please follow the instructions on page 6.

#### Secure Message Center

Through the Secure Message Center on Benefits OnLine, you can send and receive messages and documents related to your ESPP account. You will receive an email notification when you have a new message to review. Once you log in to your account, you can access the Secure Message Center by selecting the envelope icon at the top of the screen. If you have a message, you will see a number next to the envelope. To send a message, select "Compose" and follow the prompts.

\* Subject to occasional downtime for system maintenance.

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