

AECOM Employee Stock Purchase Plan (ESPP)

United States

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.

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 salary or base wages, plus any overtime pay received from the company, but excludes any bonus pay. Your total contributions during the offering period will be tracked by AECOM through payroll and will not be displayed on Benefits OnLine.

Step 4: At the end of each offering period, 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.

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 benefits website at AECOMbenefits.com.

Merrill, its affiliates, and financial advisors do not provide legal, tax, or accounting advice. You should consult your legal and/or tax advisors before making any financial decisions.

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Are Not FDIC Insured	Are Not Bank Guaranteed	May Lose Value
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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. Once the deadline has passed, the enrollment period will be closed and a new enrollment period will open for the subsequent 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. Your accumulated contributions will be tracked on your paystub. 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.

Enrollment Period > Offering Period > Purchase Date > Shares deposited in your Merrill brokerage account

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 on AECOM's benefits website at AECOMbenefits.com.

Eligibility

You are eligible to participate in the ESPP if you work at least 20 hours a week. Contract, temporary, part-time variable employees and intern staff are not eligible to participate in the plan.

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, and are subject to plan limits of 1,300 shares per offering period and the tax law limit of \$25,000 worth of stock per year. The \$25,000 annual tax law limit is determined based on the fair market value of the stock on the first day of the offering period. Eligible compensation includes base salary and overtime pay. Bonus pay is not eligible. No interest is earned on accumulated contributions during the offering period.

Contribution rate changes

Your elected 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 an 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 offering period.

Stock purchase

Based on the closing stock price on the last trading day of an offering period, AECOM will purchase discounted shares of AECOM common stock on your behalf with your accumulated contributions, subject to the plan's share limit and/or tax law limits.

If your purchases would exceed the \$25,000 annual limit or result in the acquisition of more than 1,300 shares 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 Limited Individual Investor Account (LIIA) within 10 business days or as soon as administratively possible. For more information about the LIIA, see page 7.

Dividends

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

You can elect to reinvest your cash dividends by purchasing additional whole and fractional shares or request a cash distribution via wire or check. To do so, log in to Benefits OnLine at benefits.ml.com. From the **Brokerage/Sell Shares** tab, select **Go to MyMerrill**. Choose **Holdings**, then **Dividend Reinvestment**.

Making changes to your elections

You can reduce or cancel your ESPP contribution election on Benefits OnLine at **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.

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 Social Security number.

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 homepage. 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 notice of your enrollment election.

Step 4: Open your Merrill brokerage account

Before you can receive AECOM shares through the ESPP in a Merrill brokerage account, you will need to establish an 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 a 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.*

- 877.MER.4ACM (877.637.4226)
- For toll-free access outside the U.S., Puerto Rico and Canada, 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. 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 primarily 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 by Merrill.

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 at no charge to you as an employee of AECOM.

You will be prompted to complete a Form W-9 or Form W-8BEN, as applicable, 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.

Tax liability

The tax treatment of your shares could change based on the length of time the shares were held. For additional information, see pages 11 and 12. To learn more about tax implications of participating in the ESPP, please consult your personal tax advisor.

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.

However, you can link all of your other Merrill accounts with your ESPP LIIA so that you can manage them all together online. For assistance with this process, call 800.637.7455, 24 hours a day, seven days a week,* and please have your account numbers available.

*Subject to occasional downtime for system maintenance.

Selling shares

Once shares have been purchased and deposited in your LIIA, 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 check or wire transfer. However, if you previously have been notified that you are an individual subject to pre-clearance procedures under AECOM's 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, if you have any questions.

To sell shares online

You can sell whole shares only on Benefits OnLine. 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 from List Below," 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 as cash in your LIIA (no interest is applied on 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. You may receive partial execution of the sale order you place, resulting in only a portion of your shares being sold. Once your order has been entered, you should check the confirmation on Benefits OnLine to determine the number of shares sold.
 - 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. In addition, the AECOM Amended and Restated Employee Stock Purchase Plan and prospectus and additional information about the ESPP are available in the Employee Stock Purchase Plan (ESPP) section of AECOM's benefits website at AECOMbenefits.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 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.

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"> • Fractional share: no charge • 1 – 24,999 shares: \$0.06 per share, subject to \$29.95 minimum • 25,000 – 49,999 shares: \$0.05 per share • 50,000 – 99,999 shares: \$0.04 per share • 100,000+ shares: \$0.03 per share 	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 (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 Checks	\$15.00 (if requested through Merrill's AwardChoice® recordkeeping system, which may be accessed through Benefits OnLine, a participant service representative or a Merrill financial advisor). Checks may not be available in all currencies. Requests made outside of these channels are subject to retail brokerage check 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 for each \$1,000.00 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 (and a low balance fee of \$15 per quarter if the balance of the account is below \$20,000). 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.*

Tax liability when selling shares

Because the ESPP is a tax-qualified plan under Section 423 of the Internal Revenue Code, you are responsible for any taxes due on the sale of your AECOM shares when you sell them. You are advised to consult a tax advisor prior to selling shares. In general, depending on when you sell your shares, the tax implications vary as described here.

Following is general information about tax implications based on when you sell shares purchased through the ESPP. For more information about these and other tax matters associated with your participation in the ESPP, please refer to the "Federal Income Tax Guide for Employee Purchase Plans," which can be found on Benefits OnLine at benefits.ml.com in the Documents section, or consult your personal tax advisor.

Qualifying Disposition

For your sale to be treated as a Qualifying Disposition, a holding period will apply. To meet the holding period requirements, you may not sell the shares for at least two years after the beginning of the offering period in which the shares were purchased.

When you sell your shares in a Qualifying Disposition, your sale is eligible for special tax treatment, as illustrated in the following examples.

In this example, assume the fair market value of AECOM stock on the first day of the offering period is \$50 per share and the discount at the beginning of the purchase period is 12%; therefore, the "discounted purchase price" per share as of the beginning of the offering period is \$44 (100% – 12% = 88% x \$50). Note that this hypothetical stock price represents the price at the first day of the offering period, and is only relevant in determining U.S. tax treatment. It may not be the actual price at which your shares will be purchased. At the end of the offering period, the fair market value of AECOM common stock is \$60 per share. Here, the discounted price at the purchase date is \$52.80 per share (88% of \$60), which is the price you will pay to acquire shares at the end of the offering period. The sale price varies in the three scenarios below:

- Example 1 – Sale price of \$64 per share: You sell your shares at a price that is higher than the discounted purchase price at the beginning of the period (\$44) and higher than the market price at the end of the purchase period (\$60).
- Example 2 – Sale price of \$58 per share: You sell your shares at a price that is higher than the discounted purchase price at the beginning of the period (\$44) but lower than the market price at the end of the purchase period (\$60).
- Example 3 – Sale price of \$40 per share: You sell your shares at a price that is lower than the discounted purchase price at the beginning of the period (\$44).

Examples of U.S. federal tax treatment:

Discount at the beginning of the purchase period (12% of \$50)	Purchase price at the end of the purchase period (88% of \$60)	Price at time of sale	Total income/(loss) upon sale	Tax reporting	
				Ordinary income	Capital gain/(loss)
Lesser of:					
		A	B	C	C – B = D
1	\$6/share	\$52.80/share	\$64/share	\$11.20/share	\$6/share
2	\$6/share	\$52.80/share	\$58/share	\$5.20/share	\$5.20/share
3	\$6/share	\$52.80/share	\$40/share	(\$12.80)/share	n/a
				\$0	(\$12.80)/share

This hypothetical example is for illustrative purposes only. Consult your personal tax advisor for specific tax advice.

Disqualifying Disposition

A Disqualifying Disposition takes place when you sell shares purchased through the ESPP before meeting the holding period requirements specified for a Qualifying Disposition, as illustrated in the following examples.

In this example, assume the AECOM shares are not held for at least two years after the beginning of the offering period. The purchase price is \$52.80 (12% discount off of the stock price of \$60) at the end of the purchase period.

- Example 1 – Sale price of \$64 per share: You sell your shares at a price that is higher than the discounted price at the end of the purchase period (\$52.80).
- Example 2 – Sale price of \$58 per share: You sell your shares at a price that is higher than the discounted price at the end of the purchase period (\$52.80) but lower than the market price at the end of the purchase period (\$60).
- Example 3 – Sale price of \$40 per share: You sell your shares at a price that is lower than the discounted price at the end of the purchase period (\$52.80).

Examples of U.S. federal tax treatment:

Discount price at the end of the purchase period (88% of \$60)	Fair market value at the end of the purchase period	Price at time of sale	Total income/ (loss) upon sale	Tax reporting	
				Ordinary income	Capital gain/ (loss)
				A – B	D – E
1	\$52.80/share	\$60/share	\$64/share	\$11.20/share	\$7.20/share
2	\$52.80/share	\$60/share	\$58/share	\$5.20/share	\$7.20/share
3	\$52.80/share	\$60/share	\$40/share	(\$12.80)/share	\$7.20/share

This hypothetical example is for illustrative purposes only. Consult your tax advisor for specific tax advice.



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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