

WS ATKINS PLC LONG-TERM GROWTH UNIT PLAN (THE "LGU") STANDARD UNITS GRANTED BETWEEN 2012 AND 2015

18 May 2017

This schedule sets out the impact of the Acquisition on the units you were granted under the terms of the LGU (your "LGU Awards").

1. What needs to happen for the Acquisition to go ahead?

The Acquisition will be carried out through a scheme of arrangement (the "Scheme"). In order for the Acquisition to go ahead, the Scheme will first need to be approved by shareholders at the Atkins Shareholder meetings to be held on 26 June 2017.

Once approved by Atkins Shareholders, the Scheme will only become effective if approved by the Court (the "Court Sanction"). The Court Sanction is currently expected to take place on 29 June 2017 and the Scheme will become effective on 3 July 2017.

2. Can I vote on the Acquisition?

Your LGU Awards do not give you a right to vote on the Acquisition; only Atkins Shareholders can vote.

If you own Atkins Shares through the Atkins Share Incentive Plan or otherwise, then you will be able to vote on the Acquisition. You will be sent a separate communication if this is the case.

3. What will happen to my LGU Awards if the Acquisition goes ahead?

If the Acquisition goes ahead, your outstanding LGU Awards will be automatically exercised on the date of Court Sanction, subject to the performance conditions attached to them having been met. They will also be reduced in accordance with the rules of the LGU to reflect the time elapsed between the applicable date of grant and the date of Court Sanction.

4. Do the performance conditions still apply to my unvested LGU Awards if the Acquisition goes ahead?

Yes. The performance conditions attached to your unvested LGU Awards continue to apply.

The Remuneration Committee will decide the extent to which the performance conditions have been met, and therefore the extent to which your unvested LGU Awards will vest, including pro-rating for time. You will be notified of the extent to which your unvested LGU Awards will vest, shortly after the Atkins Shareholder meetings.

5. What will be the value of my LGU Awards if the Acquisition goes ahead?

Normally the value of a LGU unit when exercised is the difference between the Company's six-month average share price at exercise (the "LGU Exercise Value") and the Company's six-month average share price at grant (the "LGU Base Value").

However, if the Acquisition goes ahead, the Remuneration Committee may resolve to fix the LGU Exercise Value at the cash offer price of £20.80 per share. You will be notified whether the LGU Exercise Value will be the £20.80 cash offer price shortly after the Atkins Shareholder meetings.

If this is agreed the value of your vested LGU Awards will be calculated based on the difference between the £20.80 cash offer price and the respective LGU Base Value.

The LGU Base Value for each LGU Award is provided in the table below:

Date of Grant	LGU Base Value
13 August 2012	£7.1869
24 June 2013	£8.6622
17 November 2014	£13.2835
25 June 2015	£13.5959

6. How and when will I be paid if the Acquisition goes ahead?

If the Acquisition goes ahead, your LGU Awards will be automatically exercised on the date of Court Sanction. They will either be settled in cash or Atkins Shares. If your LGU Awards are settled in Atkins Shares these will be sold at the cash offer price of £20.80 when the Scheme becomes effective. If your LGU Awards are cash settled you will become entitled to a payment equal to the value of your LGU units on the date of Court Sanction. Your cash payments, either from the sale of your Atkins Shares or the cash settlement of your LGU Awards will be paid through your local payroll as soon as is reasonably practicable. If the Scheme becomes effective on 3 July 2017 as expected, then we would expect that you would receive this payment in July's payroll.

The amount of cash you receive will be paid after the deduction of any applicable withholding for tax and social security contributions. The value will be converted from GBP sterling (£) into your payroll currency and **you will bear the risk of any change in exchange rates.**

7. What is the tax treatment of the LGU Award?

Please refer to the Tax Appendix to this schedule.

8. Can I exercise my vested LGU Awards now?

Subject to being allowed to deal under the Company's Securities Dealing Code (the "Code"), a copy of which can be found on AXIS, you can exercise your vested LGU Awards. You will have been separately contacted if the Code applies to you.

If you sell any shares from the exercise of your LGU Award before the Acquisition completes, then you would receive the price at which Atkins Shares are trading at the time of sale and would also incur dealing costs.

9. What will happen if the Acquisition does not go ahead?

If the Acquisition does not go ahead, the LGU will continue as normal and any of your unvested LGU Awards will vest on their normal vesting date, subject to the performance conditions being met.

10. Will my 2013 LGU Award become exercisable on its normal vesting date (24 June 2017) before the Acquisition is completed?

Your 2013 LGU Award will be dealt with as normal, subject to the LGU rules. The extent to which the 2013 LGU Award will vest will depend on the extent to which the performance conditions have been met.

If you choose to exercise your 2013 LGU Award after it vests but before the Acquisition completes, then the sale of any shares from that LGU exercise would receive the price at which Atkins Shares are trading at the time of sale and would also incur dealing costs.

11. What happens to my LGU Awards if I leave the Company before the Acquisition is completed?

Your LGU Awards will be dealt with as normal, subject to the LGU rules. The reason for you leaving the Company, the performance condition achievement, and whether your LGU Awards have vested, will determine what happens to your LGU Awards.

12. I have some more questions on this. Who should I contact?

If you have any questions that relate to your LGU Awards, please contact cossec@atkinsglobal.com. Please note that no legal, tax or financial advice on the merits of the Acquisition or its impact on your LGU Awards can be provided.

This document is important and requires your immediate attention.

If you are in any doubt as to the action you should take, you are recommended to seek your own independent financial advice immediately from a stockbroker, bank manager, solicitor, accountant or other independent financial or legal adviser authorised under the Financial Services and Markets Act 2000, if you are in the United Kingdom, or from another appropriately authorised independent financial adviser if you are in a territory outside the United Kingdom.

Nothing in this schedule and appendices constitutes financial advice to any holder of shares, share awards or share options in Atkins.

If there is a conflict between the information in this schedule and appendices and the rules of the LGU or any relevant legislation, the rules and the legislation will prevail.

Tax Appendix

This information is for guidance only and may differ according to your personal circumstances. This does not constitute personal tax advice and therefore it is recommended that independent advice is sought if required.

1) Tax Treatment of your LGU Awards in the United Kingdom

The guidance is based on the following assumptions:

- you are a domiciliary of, and fully resident for tax purposes in, the United Kingdom and have been/will be at all material times since the date of grant of your LGU Award;
- you perform services only in the United Kingdom for the entire duration of your LGU Award; and
- you are subject to the social security system in the United Kingdom.

If there are any doubts or concerns about your personal tax position, you should obtain tax advice from a professional personal tax adviser.

This information is understood to be correct as at 18 May 2017. Any future changes in legislation or changes to tax rates and prevailing practice may affect the information provided.

Exercise of your LGU Awards on Court Sanction

Your vested LGU Award will be automatically exercised on Court Sanction. A liability to income tax and National Insurance contributions will arise on the value you acquire at exercise, which is based on the difference between the LGU Exercise Value and the LGU Base Value.

Your employer will withhold from your sale proceeds any income tax and National Insurance contributions due and pay this directly to HMRC.

Disposal of your Atkins Shares acquired on the exercise of your LGU Award

Any Atkins Shares received on the exercise of your LGU Award will be sold for the £20.80 offer price.

When your shares are transferred to SNC-Lavalin, a Capital Gains Tax (“CGT”) charge may arise depending on your personal circumstances. You are required to account for any CGT liabilities arising through your tax return under the self-assessment system. Since for CGT purposes, the base cost of these shares will be the market value of the Atkins Shares on the date of exercise, any capital gain or loss will be based on the difference between this and the £20.80 offer price.

2) Tax Treatment of your LGU Awards in the Middle East

There should be no income tax and social security consequences in relation to your LGU Awards.

Any tax advice included in this written communication is not intended or written to be used, and it cannot be used by you, for the purpose of avoiding any penalties that may be imposed by any governmental taxing authority or agency.

Glossary

A brief explanation of some definitions

"**Atkins**" means WS Atkins plc;

"**Atkins Board**" means the board of directors of Atkins;

"**Atkins Group**" means Atkins and its subsidiaries and subsidiary undertakings from time to time;

"**Atkins Shareholders**" means holders of Atkins Shares;

"**Atkins Shares**" means ordinary shares of 0.5 pence each in the capital of Atkins;

"**Court**" means the High Court of Justice in England and Wales;

"**Court Sanction**" means the date on which the Court sanctions the Scheme under section 899 of the Companies Act 2006;

"**Effective Date**" means the date on which the Scheme becomes effective in accordance with its terms;

"**HMRC**" means HM Revenue & Customs;

"**LGU**" means the WS Atkins plc Long-term Growth Unit Plan;

"**LGU Awards**" means the units over Atkins Shares granted to employees and former employees of Atkins and its subsidiaries under the LGU;

"**LGU Base Value**" means the Company's six-month average share price at grant;

"**LGU Exercise Value**" means the Company's six-month average share price at exercise but if the Acquisition goes ahead, the Remuneration Committee may resolve to fix this at the recommended cash offer price of £20.80;

"**Scheme**" means the procedure by which SNC-Lavalin will become the holder of the entire issued and to be issued ordinary share capital of Atkins;

"**Scheme Document**" means the document setting out the terms of the Scheme dated 18 May 2017 sent to Atkins Shareholders;

"**SNC-Lavalin**" means SNC-Lavalin Group Inc.; and

"**SNC-Lavalin Group**" means SNC-Lavalin and its subsidiaries and subsidiary undertakings from time to time.