

WS ATKINS PLC LONG-TERM GROWTH UNIT PLAN (THE "LGU") US 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 then 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 unvested 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. Why was my LGU Awards granted in the form of both units and a different number of notional units?

For the majority of participants, LGU Awards are structured so that, on exercise, the value of a unit is normally equal to 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, for US tax-payers such as yourself, a grant of a normal LGU Award would have adverse tax consequences. The Company therefore developed an alternative LGU structure for US tax-payers which is designed to mitigate adverse tax consequences whilst seeking to mirror the overall (gross) value delivered to non-US tax-payers.

The units granted to you under your LGU Award are structured as market-value options. When your LGU Award is exercised, a "Scaleback Factor" is applied. The Scaleback Factor is designed so that on exercise, the value you receive is, as close as possible, equivalent to that which would be received by non-US tax-payer participants.

The notional units granted to you is equivalent to the LGU Award you would have received if you were a non-US tax payer. The notional units are used to determine the Scaleback Factor that needs to be applied on the exercise of your LGU Award.

6. How do I calculate the value of my LGU Awards if the Acquisition goes ahead?

Normally the value at exercise can be estimated by multiplying the number of notional units being exercised by the difference between LGU Exercise Value and 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 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

7. 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 to you 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.**

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

Please refer to the Tax Appendix to this schedule.

9. 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 advised separately if the Code applies to you.

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

10. 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.

11. 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.

12. 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.

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

If you have any questions that relate to your LGU Awards, please contact cosec@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.

Tax Treatment of your LGU Awards in the US

This guidance is based on the assumption that you are a citizen or individual resident of the United States for federal income tax purposes. 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 Award on Court Sanction

On Court Sanction you will receive either the Atkins Shares with a value equal to the amount due to you under your LGU Awards on vesting or a cash payment of this value. The value you receive at vesting will be taxable as ordinary income for US federal income tax and social security purposes and may also be taxable under applicable local tax laws. To the extent necessary to comply with US tax law, including Code Section 409A, cash payments will be made at the earliest date that complies with applicable law.

Your employer will withhold a portion of the total cash proceeds to cover applicable federal income taxes and social security and remit this directly to the US Internal Revenue Service.

Disposal of your Atkins shares released on the exercise of your LGU Award

Any Atkins Shares received on the automatic exercise of your LGU Award will be cashed out for the £20.80 offer price (where applicable, the value will be converted from GBP sterling (£) into your payroll currency). Atkins Shares received on the automatic exercise of your LGU Award are not expected to be eligible for long-term capital gain or loss treatment.

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.