

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2020</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information			
1a Name of plan <u>URS GOVERNMENT SERVICES GROUP PENSION PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.</u> <div style="display: flex; justify-content: space-between;"> <div>20501 SENECA MEADOWS PKWY, STE 300 GERMANTOWN, MD 20876</div> <div>20501 SENECA MEADOWS PKWY, STE 300 GERMANTOWN, MD 20876</div> </div>	1b Three-digit plan number (PN) ▶ <u>008</u>	1c Effective date of plan <u>04/01/1999</u>		
	2b Employer Identification Number (EIN) <u>26-1320627</u>	2c Plan Sponsor's telephone number <u>301-944-3100</u>	2d Business code (see instructions) <u>541330</u>	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2021	ROBERT RUDISIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2021	ROBERT RUDISIN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	517
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	73
a(2) Total number of active participants at the end of the plan year		6a(2)	61
b Retired or separated participants receiving benefits.....		6b	241
c Other retired or separated participants entitled to future benefits		6c	183
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	485
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	27
f Total. Add lines 6d and 6e		6f	512
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3F 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☒ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan URS GOVERNMENT SERVICES GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.	D Employer Identification Number (EIN) 26-1320627
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2020			
2	Assets:			
	a Market value	2a	35809706	
	b Actuarial value	2b	34445989	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	278	22216667	22216667
	b For terminated vested participants.....	185	8804721	8804721
	c For active participants	58	3876012	3997234
	d Total.....	521	34897400	35018622
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5	Effective interest rate	5	5.35 %	
6	Target normal cost.....	6	430000	

Statement by Enrolled Actuary	
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	
SIGN HERE	
Signature of actuary	10/08/2021
LINDA C ECKHOLM	Date
Type or print name of actuary	20-05358
WILLIS TOWERS WATSON US LLC	Most recent enrollment number
Firm name	206-625-1125
600 UNIVERSITY STREET SUITE 3100 SEATTLE, WA 98101-1176	Telephone number (including area code)
Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>20.32</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		645847
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.51</u> %		35586
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		681433
d Portion of (c) to be added to prefunding balance		681433
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	681433

Part III Funding Percentages		
14 Funding target attainment percentage	14	96.41 %
15 Adjusted funding target attainment percentage	15	94.77 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	94.77 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2021	100000	0			
04/14/2021	69000	0			
07/15/2021	69000	0			
Totals ▶			18(b)	238000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	222952
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th 0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.64 %	2nd segment: 5.21 %	3rd segment: 5.94 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	430000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1254066	122567	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	552567	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	504517	504517
36 Additional cash requirement (line 34 minus line 35)	36	48050	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	222952	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	174902	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	174902	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2020
		This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan URS GOVERNMENT SERVICES GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	008
C Plan sponsor's name as shown on line 2a of Form 5500 AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.	D Employer Identification Number (EIN) 26-1320627	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ANGELES INVESTMENT ADVISORS, LLC

95-4839031

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50 70	INVESTMENT CONSULTANT	57757	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 51 65	TRUSTEE	44968	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50 70	NONE	30901	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MILLIMAN

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	NONE	27488	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WINSTON & STRAWN LLP

36-1975990

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50 70	NONE	18404	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

AECOM USA INC.

61-1088522

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 14 50	FORMER PLAN SPONSOR	5583	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

EIDE BAILLY LLP

45-0250958

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	5000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

<div>SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>Financial Transaction Schedules</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020	
A Name of plan URS GOVERNMENT SERVICES GROUP PENSION PLAN	B Three-digit plan number (PN) ► 008
C Plan sponsor's name as shown on line 2a of Form 5500 AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.	D Employer Identification Number (EIN) 26-1320627

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
--------	--

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
ANGELES INVESTMENT ADVISORS, LLC	INVESTMENT MANAGER	INADVERTENT DUPLICATIVE PAYMENT OF PLAN EXPENSES; SEE ATTACHMENT.	
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>URS GOVERNMENT SERVICES GROUP PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>26-1320627</u>	

Part I	Asset and Liability Statement
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.	
Assets	(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash.....	1a
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions	1b(1) <u>949052</u> <u>238000</u>
(2) Participant contributions.....	1b(2)
(3) Other	1b(3)
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)
(2) U.S. Government securities	1c(2)
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred	1c(3)(A)
(B) All other	1c(3)(B)
(4) Corporate stocks (other than employer securities):	
(A) Preferred	1c(4)(A)
(B) Common	1c(4)(B)
(5) Partnership/joint venture interests	1c(5)
(6) Real estate (other than employer real property)	1c(6)
(7) Loans (other than to participants)	1c(7)
(8) Participant loans	1c(8)
(9) Value of interest in common/collective trusts	1c(9)
(10) Value of interest in pooled separate accounts	1c(10)
(11) Value of interest in master trust investment accounts	1c(11) <u>34889651</u> <u>39029589</u>
(12) Value of interest in 103-12 investment entities	1c(12)
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)
(15) Other	1c(15)

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	35838703 39267589
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	97026 55862
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	97026 55862
Net Assets			
l	Net assets (subtract line 1k from line 1f).....	1l	35741677 39211727

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	238000
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	238000
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		5693712
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5931712

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2066237	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2066237
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	95056	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	57973	
(4) Other.....	2i(4)	242396	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		395425
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2461662

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3470050
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☒ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: EIDE BAILLY LLP

(2) EIN: 45-0250958

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d	X		10832
e Was this plan covered by a fidelity bond?			
4e	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year <u>4323109</u> .			

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan URS GOVERNMENT SERVICES GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC.		D Employer Identification Number (EIN) 26-1320627
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 25-1926855		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 1
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2020 v. 200204		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

**URS GOVERNMENT SERVICES GROUP
PENSION PLAN**

**FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

**URS GOVERNMENT SERVICES GROUP
PENSION PLAN**

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Independent Auditor's Report

The Plan Administrator
URS Government Services Group Pension Plan
Germantown, Maryland

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of URS Government Services Group Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we are not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by The Bank of New York Mellon, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2020 and 2019, and for the years then ended, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
October 10, 2021

URS GOVERNMENT SERVICES GROUP PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31,

	<u>2020</u>	<u>2019</u>
Assets		
Plan interest in Master Trust, at fair value (Note 7)	\$39,029,589	\$ 34,889,651
Employer contributions receivable	<u>238,000</u>	<u>949,052</u>
Total Assets	<u>39,267,589</u>	<u>35,838,703</u>
Liabilities		
Accrued expenses	<u>55,862</u>	<u>97,026</u>
Total Liabilities	<u>55,862</u>	<u>97,026</u>
Net Assets Available for Benefits	<u><u>\$39,211,727</u></u>	<u><u>\$ 35,741,677</u></u>

The accompanying notes are an integral part of the financial statements.

URS GOVERNMENT SERVICES GROUP PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31,

	<u>2020</u>	<u>2019</u>
Investment Gains		
Plan interest in investment gains of Master Trust (Note 7)	<u>\$ 5,693,712</u>	<u>\$ 6,011,239</u>
Contributions		
Contributions from employer	<u>238,000</u>	<u>1,402,052</u>
Deductions		
Benefits paid to participants (Note 1)	(2,066,237)	(1,908,098)
Administrative expenses	(153,029)	(214,013)
PBGC premiums	<u>(242,396)</u>	<u>(324,162)</u>
Total Deductions	<u>(2,461,662)</u>	<u>(2,446,273)</u>
Net Increase	3,470,050	4,967,018
Net Assets Available for Benefits		
Beginning of year	<u>35,741,677</u>	<u>30,774,659</u>
End of year	<u><u>\$39,211,727</u></u>	<u><u>\$35,741,677</u></u>

The accompanying notes are an integral part of the financial statements.

URS GOVERNMENT SERVICES GROUP PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the URS Government Services Group Pension Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document and the *Summary Plan Description* for more complete information regarding the terms of the Plan.

General: The Plan is a frozen contributory defined benefit pension plan, subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. Prior to the Plan Freeze Date (December 31, 2005), the Plan covered specified employees of Washington Government Environmental Services Company, LLC (“WGES”), Westinghouse Government Environmental Services Company, LLC (“WGS”) and certain affiliated entities. After the Plan Freeze Date, no new participants were allowed into the Plan, participant contributions to the Plan ceased, and pension benefits stopped accruing.

AECOM E&C Holdings, Inc. (“AECOM Holdings”), a subsidiary of AECOM, was the sponsor of the Plan. The Plan was administered by the Americas Benefits Administration Committee as authorized by AECOM. On January 31, 2020, AECOM closed on the sale of its Management Services business, which included AECOM Holdings. The resulting new company became Amentum Holdings, LLC (the Company), the parent company and Amentum Nuclear and Environmental Holdings, Inc., a subsidiary, is the sponsor of the Plan. In conjunction with the sale, the Plan, the administration of the Plan, and the participants of the plan were transferred to Amentum.

Benefits: The Plan provides 100% cliff vesting upon attainment of age 65 or completion of five years of service, as defined by the Plan. Retirement benefits are paid to pensioners or beneficiaries in various forms consisting of annuities, lump-sum payments, or a combination of both. The benefit that a participant is entitled to if he or she has less than five years is 100% of his or her contribution and interest attributable to these contributions.

A participant’s normal retirement benefit at age 65 is based on years of credited service and the monthly career accumulation amount of 1/12 of two percent of compensation for that year. The Plan generally provides a reduced benefit for early retirement. Eligibility for retirement is attained upon (1) completion of 10 years of eligibility service and attaining age 60 or (2) completion of 30 years of eligibility service and attaining age 58.

Even though the Plan is frozen, a participant, through continued employment with the Company, continues to earn eligibility credit for vesting and retirement purposes. Pension benefits for active participants in the Plan as of the Plan Freeze Date were based on pay and service earned through December 31, 2005.

Death Benefits: If an active employee dies, the spouse may be entitled to a spouse survivor benefit. Depending on the employee’s age and/or eligibility service at the time of death, the spouse may qualify for an immediate spouse survivor benefit or a deferred spouse survivor benefit. The benefit payable to the spouse is equal to 55% of the employee’s early retirement benefit, except that the benefit is reduced as if the employee retired at the date of death (subject to a maximum benefit reduction for early commencement) and assuming that a joint and survivor benefit and 55%

form of payment had been elected. Benefit payments are guaranteed for 60 months and payable to the spouse's beneficiary, if necessary. If the employee was not married and dies before retirement, the named beneficiary will receive a refund of the employee's contributions to the Plan plus interest earned.

In response to the CARES Act, which was signed into law on March 27, 2020, the Company delayed the April minimum funding contribution of \$314,300 for the year ended December 31, 2020, until October 2020. The delayed contribution was applied to the 2019 Plan year and is reflected in the 2019 financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting: The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America using the accrual basis of accounting.

Recent Accounting Pronouncement: In August 2018, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to Disclosure Requirements for Fair Value Measurement* ("ASU 2018-13"), which modified the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. An entity is permitted to early adopt any removed or modified disclosures and delay adoption of the additional disclosures until their effective date. The Plan adopted this standard in 2020 and it did not have a material effect on its financial statement disclosures.

Valuation of investments: The fair value of interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses. Investments are reported at fair value. Fair value is the price that would be received when an asset is sold or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 6 for a description of fair value measurements under Accounting Standards Codification ("ASC") 820.) Investment income (loss) and realized and unrealized gains or losses are reported as a single amount as plan interest in investment gain (loss) of the Master Trust. (See Note 7 for information about the Master Trust.)

The Master Trust records purchases and sales of securities on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as those held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and uncertainties: The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Administrative expenses: The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements, except for certain administration costs provided by AECOM in 2019. (See Note 9.) Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statements of Changes in Net Assets Available for Benefits. In addition, certain investment-related expenses are included in investment gains of master trust as presented in the accompanying Statements of Changes in Net Assets Available for Benefits.

Payment of benefits: Benefit payments to participants are recorded upon distribution.

Subsequent events: The Plan has evaluated subsequent events through October 10, 2021, the date the financial statements were available to be issued.

3. FUNDING POLICY

The Company contributes such amounts as are necessary (calculated on an actuarial basis) to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. For 2020 and 2019, the minimum funding requirements of ERISA, as determined by consulting actuaries, have been met.

Prior to the Plan Freeze Date, active participants were required to contribute 1.5% of their salary to the Plan as a condition of accruing a benefit. Participants were immediately vested in their contributions, including earnings thereon. Total participant accumulated contributions at December 31, 2020 and 2019, were \$420,176 and \$622,811, respectively, including interest credited each January at the annual rate of 120% of the federal mid-term interest rate for the first month of the Plan year and (2.03% and 3.47% for 2020 and 2019, respectively).

4. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) current employees or their beneficiaries. Because the benefits under the Plan are frozen, the accumulated plan benefits for active employees are based on their accrued benefits as of the December 31, 2005 Plan Freeze Date. Future active employee compensation and credited service

increases are no longer applicable after the Plan Freeze Date. Due to the Plan freeze, benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included and are fully attributable to employee service rendered to the valuation date.

The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2020. Had the valuation been performed as of December 31 there would be no material differences.

The actuarial present value of accumulated plan benefits of the Plan is as follows:

	January 1, 2020
Vested benefits:	
Participants and beneficiaries currently receiving benefits	\$21,438,530
Other participants	<u>12,708,455</u>
Total vested benefits	34,146,985
Nonvested benefits	<u>119,543</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$34,266,528</u></u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$29,576,157</u>
Increase (decrease) during the period attributable to:	
Benefits paid	(1,908,098)
Interest due to the decrease in the discount period	2,003,548
Actuarial losses	86,669
Change in assumptions	<u>4,508,252</u>
Net increase	<u>4,690,371</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$34,266,528</u></u>

The actuarial present value of accumulated plan benefits is determined by independent actuaries and reflects actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and expected date of payment.

Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the Plan's financial statements.

The significant actuarial assumptions used in the valuation for 2020 are shown below:

Discount rate	-	5.50%
Rate of pay increases	-	Not applicable

Mortality basis	-	Benefit weighted Pri-2012 base with mortality table with MP-2020 projection scales with no collar adjustment and projected generationally
Average retirement age	-	Ranging from 8% at age 58 to 100% at age 70; weighted average retirement age is 62

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were terminated, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

5. FEDERAL INCOME TAX STATUS

The Internal Revenue Service (“IRS”) has determined and informed the Plan by a letter dated May 20, 2014, that the Plan, as amended through December 2012, and related trust were designed in accordance applicable regulations of the Internal Revenue Code (“Code”) and therefore, the related trust is exempt from taxation. The Plan has been amended since receiving the determination letter. The Plan administrator believes that the Plan continues to be qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress.

6. FAIR VALUE MEASUREMENTS

The investments held by the URS Government Services Group Master Trust (see Note 7 for more information) are stated at fair value in accordance with the established framework and disclosure requirements described in the FASB Accounting Standards Codification (“ASC”) No. 820-10, “*Fair Value Measurements and Disclosures*” (“ASC 820-10”), which defines fair value, establishes a framework for measuring fair value under current accounting pronouncements that require or permit fair value measurement and enhances disclosures about fair value measurements. ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction, which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1	Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.
---------	---

Level 2	<p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"> • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	<p>Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.</p>

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There were no changes in the methodologies used at December 31, 2020 and 2019.

Mutual funds – A mutual fund is an investment company registered under the Investment Company Act of 1940 that pools the capital of many investors and invests it in stocks, bonds, short-term money market instruments and/or other securities. These investments are public investment vehicles valued at the closing price reported in the active market in which the investments are traded. These investments are classified within Level 1 of the valuation hierarchy.

Collective investment trusts – A collective investment trust is a trust for the collective investment and reinvestment of assets contributed from employee benefit plans maintained by more than one plan. These investments are valued using the net asset value (“NAV”) provided by the administrator of the collective trust. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is used as a practical expedient to estimate fair value. The collective investment trusts are not classified within the fair value hierarchy; however, the amounts measured using NAV is disclosed to permit reconciliation of the fair value of investments to the Statements of Net Assets Available for Benefits.

Privately-held securities – Investments in privately-held securities are investments in closely held instruments for which there is no available market. These funds seek capital appreciation and current income by investing in various financial instruments. The funds may invest in publicly traded equity and debt securities, as well as derivatives thereof. In addition, the funds may pursue a value-oriented strategy through short selling and investments in private or less liquid instruments (financial instruments and other obligations for which no market or only a limited market may exist). The funds may also leverage its portfolio with borrowed funds. The fair value is determined by the Plan's management using the NAV. The Plan's management considers subscription and redemption rights, including any restrictions on the disposition of its interest in its determination of fair value. For information regarding restrictions on redemptions, see Note 7.

Privately-held securities are not classified within the fair value hierarchy; however, the amounts measured using NAV are disclosed to permit reconciliation of the fair value of investments to the Statements of Net Assets Available for Benefits.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although Plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

7. INTEREST IN URS GOVERNMENT SERVICES GROUP MASTER TRUST

The Plan's investment assets are held in a trust account at The Bank of New York Mellon ("Trustee") and consist of an undivided interest in an investment account of the URS Government Services Group Master Trust ("Master Trust"), a master trust established by WGS and WGES and administered by the Trustee. The Master Trust and two other pension plan, which are part of the Master Trust, also transferred to the Amentum. Use of the Master Trust permits the commingling of trust assets with the assets of two other pension plans for investment and administrative purposes. Although assets of these pension plans are commingled in the Master Trust, the Trustee maintains supporting records for the purpose of allocating the net gain or loss of the investment account to the participating plans. The net investment income (loss) of the investment assets is allocated by the Trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans. The Plan's interest in the Master Trust represents approximately 14.8% and 16.0% of the net assets of the Master Trust at December 31, 2020 and 2019.

The following table presents the net assets of the Master Trust as of December 31:

	Master Trust		Plan's Interest in Master Trust	
	2020	2019	2020	2019
Investments at fair value				
Collective investment trusts	\$ 202,789,917	\$ 174,722,602	\$ 6,217,190	\$ 11,545,287
Privately-held securities	29,083,224	22,961,532	15,862,879	12,514,186
Mutual funds	31,043,353	19,735,822	16,949,520	10,830,178
Net assets of Master Trust	<u>\$ 262,916,494</u>	<u>\$ 217,419,956</u>	<u>\$ 39,029,589</u>	<u>\$ 34,889,651</u>

The net investment earnings for the Master Trust for the years ended December 31:

	2020	2019
Investment gains	\$ 39,919,510	\$ 40,725,818
Interest and dividends	<u>690,309</u>	<u>637,635</u>
Net investment earnings	<u>\$ 40,609,819</u>	<u>\$ 41,363,453</u>

The following tables set forth by level, within the fair value hierarchy as described in Note 6, the Master Trust's assets at fair value as of December 31, 2020 and 2019, respectively.

As of December 31, 2020				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Mututal funds	\$ 31,043,353	\$ -	\$ -	\$ 31,043,353
Total investments in the fair value heirarchy	<u>\$ 31,043,353</u>	<u>\$ -</u>	<u>\$ -</u>	31,043,353
Investments measured at NAV				<u>231,873,141</u>
Total investments at fair value				<u>\$ 262,916,494</u>

As of December 31, 2019				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Mututal funds	\$ 19,735,822	\$ -	\$ -	\$ 19,735,822
Total investments in the fair value heirarchy	<u>\$ 19,735,822</u>	<u>\$ -</u>	<u>\$ -</u>	19,735,822
Investments measured at NAV				<u>197,684,134</u>
Total investments at fair value				<u>\$ 217,419,956</u>

Net Asset Value per Share – The following table summarizes investments measured at NAV per share as of December 31, 2020 and 2019:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
As of December 31, 2020				
Angeles Absolute Return Fund Ltd.	\$ 6,185,618	—	Quarterly ⁽¹⁾	90 days
Angeles Diversified Income Fund LLC	4,876,187	—	Monthly	15 days
Angeles Global Equity Opportunities Fund LLC	18,021,419	—	Monthly	16 days
Capital Group Long Duration Credit Trust	10,581,654	—	Daily	5 days
EB Temporary Investment Fund	1,332,868	—	Daily	None
MGI AC Active Corp Investment Fund	58,196,085	—	Daily	None
MGI Long Duration Fixed Income Fund	11,585,063	—	Daily	None
MGI Long Duration Passive Income Fund	12,608,866	—	Daily	None
MGI Low Volatility Equity Portfolio	14,103,257	—	Daily	None
MGI Non US Core Equity Fund	25,804,011	—	Daily	None
MGI US Large Cap Passive Equity Fund	39,892,186	—	Daily	None

	Fair Value	Commitments	Frequency	Notice Period
MGI US Small/Mid Cap Growth Equity Fund	11,597,672	—	Daily	None
Mercer Emerging Markets	7,638,907	—	Daily	None
Mercer Opportunistic Fixed Income Fund	9,449,348	—	Daily	None
As of December 31, 2019				
Angeles Absolute Return Fund Ltd.	\$ 5,645,623	—	Quarterly ⁽¹⁾	90 days
Angeles Diversified Income Fund LLC	4,608,863	—	Monthly	15 days
Angeles Global Equity Opportunities Fund LLC	12,707,046	—	Monthly	16 days
Capital Group Long Duration Credit Trust	10,384,566	—	Daily	5 days
EB Temporary Investment Fund	1,611,607	—	Daily	None
MGI AC Active Corp Investment Fund	32,028,806	—	Daily	None
MGI Long Duration Fixed Income Fund	9,821,092	—	Daily	None
MGI Long Duration Passive Income Fund	25,514,136	—	Daily	None
MGI Low Volatility Equity Portfolio	11,501,732	—	Daily	None
MGI Non US Core Equity Fund	20,302,262	—	Daily	None
MGI US Large Cap Passive Equity Fund	30,530,236	—	Daily	None
MGI US Small/Mid Cap Growth Equity Fund	8,454,524	—	Daily	None
Mercer Emerging Markets	6,414,662	—	Daily	None
Mercer Opportunistic Fixed Income Fund	8,489,193	—	Daily	None
Vanguard Employee Benefits Index Trust	9,669,786	—	Daily	None

⁽¹⁾ Redemption of this fund is quarterly after satisfying a one-year lock, which ended June 30, 2020.

Angeles Absolute Return Fund Ltd. — The Angeles Absolute Return Fund Ltd. is an incorporated Cayman Islands exempted company. This investment fund is registered with the Cayman Islands Monetary Authority under Section 4(3) of the Mutual Funds Law. The principal activity of this fund is to invest in other offshore hedge fund vehicles to achieve long term capital appreciation. Angeles Investment Advisors, LLC is responsible for selecting the investments and determining their weight within this fund's investment portfolio.

Angeles Diversified Income Fund LLC – Angeles Diversified Income Fund LLC was formed as a limited liability company under the provisions of the Delaware Limited Liability Company Act. The investment objective of this fund is to achieve attractive risk-adjusted returns versus its benchmark index Bloomberg Barclays US Aggregate Bond Index by investing in assets primarily in fixed income and credit strategies. Angeles Investment Advisors, LLC expects to access independent investment managers through managed account arrangements but may also invest in underlying investment funds advised by them. Angeles Investment Advisors, LLC is responsible

for selecting the investments as well as the independent investment managers and determining their weight within this fund's investment portfolio.

Angeles Global Equity Opportunities Fund LLC – Angeles Global Equity Opportunities Fund LLC was formed as a limited liability company under the provisions of the Delaware Limited Liability Company Act. The investment objective of this fund is to achieve attractive risk-adjusted returns versus its benchmark index by investing assets primarily pursuing long-only public equity strategies. Angeles Investment Advisors, LLC expects to access independent investment managers through managed account arrangements but may also invest in underlying investment funds advised by them. Angeles Investment Advisors, LLC is responsible for selecting the investments as well as the independent investment managers and determining their weight within this fund's investment portfolio.

8. INFORMATION CERTIFIED BY PLAN TRUSTEE

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by the Trustee, as of December 31, 2020 and 2019, except for comparing such information included in the financial statements.

The information certified by the Trustee was the annual report and accounting for the years ending December 31, 2020 and 2019, which includes beginning and ending balances of assets, and a detailed listing of the transactions in the various funds, including investment gains (losses).

9. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Prior to 2020, AECOM charged the Plan for certain administrative labor costs. The total cost of administrative labor charged to the Plan by AECOM during the year ended December 31, 2019, were \$12,161. These transactions qualify as party-in-interest transactions.

The Plan has certain investments that are managed by the Trustee. At December 31, 2020 and 2019, the Plan has certain investments managed by Angeles Investments ("Angeles"), and Angeles acts as a trustee for those investments. Fees paid by the Plan for investment management services of the common trust funds and privately held securities were included as a reduction of the return on each fund. Fees paid by the Plan for investment fund services provided to the Master Trust were \$44,968 and \$51,063, for the years ended December 31, 2020 and 2019, respectively. These transactions qualify as party-in-interest transactions.

These party-in-interest transactions qualify for prohibited transaction exemptions.

10. PLAN TERMINATION

Although it has not expressed any intention to do so, the Plan sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated as specified by the Plan document in accordance with ERISA and its related regulations.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination. However, there is a statutory ceiling on the form of benefit payment elected by the participant at Plan termination. The ceiling varies depending on the form of benefit payment elected by the participant at the time of termination.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide those benefits, and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

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Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2020

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	1	1	0	0	0	0	0	0	0	2
45-49	0	0	3	0	0	0	0	0	0	0	3
50-54	2	6	2	0	0	0	0	0	0	0	10
55-59	2	13	6	1	0	0	0	0	0	0	22
60-64	0	12	4	0	0	0	0	0	0	0	16
65-69	0	2	0	0	0	0	1	0	0	0	3
70 & over	0	2	0	0	0	0	0	0	0	0	2
Total	4	36	16	1	0	0	1	0	0	0	58

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

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Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month September
- Interest rate basis Segment rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
■ First segment rate	3.64%	2.79%
■ Second segment rate	5.21%	3.92%
■ Third segment rate	5.94%	4.38%
■ Effective interest rate	5.35%	4.03%

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting corridors (interest rate stabilization) are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP, the PBGC 4010 FS and the maximum deductible contribution.

- Assumed return for asset smoothing during 2019¹ 7.00%

¹ The assumed return for asset smoothing is used in the development of the Actuarial Value of Assets (AVA). The assumed return for each year can be no greater than the third segment rate (reflecting corridors). For 2019, the third segment rate was 6.11%.

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Annual rates of increase

■ Compensation	N/A
■ Future Social Security wage bases	N/A
■ Statutory limits on compensation	N/A
■ Interest on employee contribution balances	N/A ¹

Plan-related expenses

Plan related expenses are assumed to be the average of actual plan-related expenses net of PBGC premiums in the prior three years, plus the expected PBGC premium for the current year, rounded to the nearest ten thousand. The amount included this year for plan-related administrative expenses is \$430,000.

¹ Not applicable as this assumption currently has no impact on liability. The projected employee contribution account balance is expected to be smaller than the career average benefit for all active participants. Terminated non-vested participants who have deferred the refund of employee contributions are assumed to take their balances on the valuation date.

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Demographic Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	There are no new entrants after the plan freeze date of December 31, 2005.
Mortality	
Healthy	The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants (based on RP-2006 "Healthy Annuitants" table without collar or amount adjustments, projected forward with a static projection using Scale MP-2018) and non-annuitants (based on RP-2006 "Employees" table without collar or amount adjustments, projected forward with a static projection using Scale MP-2018).
Disabled	Disabled participants are assumed to have the same mortality as healthy participants.
Termination	Rates varying by age:

Percentage leaving during the year		
Attained Age	Males	Females
20	14.7%	21.6%
25	7.4	11.6
30	4.3	6.7
35	3.1	5.1
40	2.0	3.9
45	1.3	2.8
50	0.7	1.4
55 – 69	0.1	0.1
70 and over	0	0

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Disability

The rates at which participants become disabled by age are shown below:

Percentage becoming disabled during the year	
Age	Males and Females
25	0.015%
30	0.015
35	0.015
40	0.02
45	0.04
50	0.105
55	0.225
60	0.505
65 and over	0

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Percentage retiring during the year	
Age	Males and Females
58	8%
59	10
60	15
61	15
62	25
63	25
64	50
65	50
66	50
67	50
68	50
69	50
70 and over	100

Average age: 62

Participants with deferred benefits are assumed to commence their benefit payments at age 65.

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Benefit commencement date:

Preretirement death benefit	Earliest of: Immediately with 25 years of service Age 50 with 15 years of service Age 60 with 10 years of service Age 65
Deferred vested benefit	Earliest retirement age for active participants who terminate. Age 65 for participants with deferred vested benefits as of the valuation date.
Disability benefit	Earliest retirement age
Retirement benefit	Upon termination of employment

Form of payment

Participants without a pre-1995 benefit are assumed to elect the normal form of payment:

- Single life annuity with 5-year certain guarantee for single participants, and
- 55% joint and survivor annuity with 5-year certain guarantee for married participants

For participants with a pre-1995 benefit, 25% are assumed to elect a lump sum of their pre-1995 accrued benefit, and 75% are assumed to elect the normal form of payment (same as participants without a pre-1995 benefit described above). Participants are also assumed to elect the normal form of payment on benefits accrued after 12/31/1994.

Calculation of Lump Sum: Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality.

Percent married

For purposes of determining assumed form of payment and for valuing the pre-retirement surviving spouse's benefit, 85% of eligible male participants and 65% of eligible female participants are assumed to be married.

Spouse age

Male spouses are assumed to be three years older than female spouses.

Covered pay

Not applicable. The plan was frozen as of December 31, 2005.

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Site Closure Date	None
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan.
Timing of future decrements	Retirements, withdrawals, disabilities, and deaths are assumed to occur in the middle of the year.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during plan year (zero since the plan was frozen) plus plan-related expenses expected to be paid from plan assets during plan year, as required by regulations under IRC §430.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 7.00% during 2018 and 2019 (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

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Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions and, based on that review, is not aware of any significant benefits required to be valued that were not.

The plan pays small benefits (with a present value up to \$1,000 in a single lump sum payment). Such lump sums are not explicitly valued; rather such participants' benefits are valued using the benefit choice assumptions described above.

Sources of Data and Other Information

The plan sponsor, through its third party administrator, furnished participant data as of January 1, 2020. Information on assets, contributions and plan provisions was supplied by the plan sponsor and/or the trustee. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate

The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Plan-related expenses

As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust). The expected administrative expenses are rounded to the nearest ten thousand.

Assumed return for asset smoothing

We have relied on the plan's investment consultants' estimate of expected return on assets. We understand that this assumption reflects the plan's investment consultants' estimate of future experience for trust asset returns considering the plan's current asset allocation and any expected changes during the fiscal year in which the plan year begins, current market conditions and the expectations for future market conditions.

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Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates were based on a table for pension participants believed to have similar characteristics to the plan population with periodic monitoring of observed gains and losses caused by termination patterns different than assumed. Active vested participants who terminate are assumed to commence benefits at their earliest eligible date and receive a 6% per year reduction for benefits commencing before age 65. Because of the lack of substantial early retirement subsidies to terminated vested participants and since the accrued benefits are frozen, the timing of termination and benefit commencement does not have a significant impact on the plan's liability.
Retirement	Retirement rates are based on plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed. Participants are assumed to commence benefits immediately upon retirement. Participants hired after 1994 receive a 6% per year reduction for benefits commencing before age 65. Those hired before 1995 and electing an annuity receive a 4% per year reduction for benefits commencing before age 65 (or at age 58 with 30 years of eligibility service, a 3% per year reduction prior to age 60). Because the accrued benefits are frozen and because substantial early retirement subsidies only impact some of the participants reaching retirement eligibility, the timing of retirement and benefit commencement has a diminished impact on the plan's liability.
Benefit Commencement date for deferred benefits	
■ Preretirement death benefit	Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value.
■ Deferred vested benefit	For active participants who terminate, deferred vested benefits are assumed to commence at earliest retirement age. Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement. Deferred vested early

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commencement factors are not subsidized so the difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant.

Deferred vested participants are assumed to begin benefits at age 65 (or current age if later) because the plan's experience is not considered to be credible, but deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at earlier ages is not expected to be significant.

Form of payment

Married participants are assumed to elect the 55% J&S with 5-year certain guarantee, and single participants are assumed to elect single life annuity with 5-year certain guarantee. While actual experience indicates that more participants elect 100% J&S compared to 55% J&S, the selection among 100%, 75%, versus 55% J&S annuity as the form of payment assumption does not have a significant impact on the plan obligation. We did not review the lump sum election assumption, because few active and deferred vested participants have a pre-12/31/1994 accrued benefit which is eligible for the lump sum form of payment. The form of payment assumption is based on an experience review performed in 2017.

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods Since Prior Valuation

Change in assumptions since prior valuation

- The segment interest rates used to calculate the funding target were updated to the current valuation date as required by IRC §430.
- The mortality table used to calculate the funding target was updated to reflect current IRS prescribed assumptions.
- The lump sum mortality assumption was updated to reflect current IRS prescribed assumptions.

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- The assumed return for asset smoothing remained the same at 7.00% in 2018 and 2019, consistent with the expected return on assets (EROA) assumption under ASC 715. However, the actual assumed return used for both 2018 and 2019 was capped at the third segment rate (reflecting corridors), which changed from 6.29% in 2018 to 6.11% in 2019.
- Although not an assumption change, the assumed plan-related expenses added to the target normal cost were changed from \$500,000 for the prior valuation to \$430,000 for the current valuation to account for lower expected expenses to be paid from the trust.

**Change in methods
since prior valuation**

There have been no changes in methods since the prior valuation.

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Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify

Quantify is the Willis Towers Watson centrally developed, tested, and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic, and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency, or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test, and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify FR is intended to calculate funding results and produce the associated client reports under selected funding regulations for pension plans. The calculations and reports are based on various user specified inputs including liability results and asset values. Quantify FR develops valuation results for funding purposes using standard actuarial techniques.

Published Demographic Tables

Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise.

Plan Name: URS Government Services Group Pension Plan
EIN / PN: 26-1320627/008
Plan Sponsor: Amentum Nuclear & Environment Holdings, Inc.
Valuation Date: January 1, 2020

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2020

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2020	(479,779)	15.00000	(479,779)	(44,019)
2. Shortfall	01/01/2019	1,801,752	14.00000	1,733,845	166,586
Total				1,254,066	122,567

Plan Name: URS Government Services Group Pension Plan
EIN / PN: 26-1320627/008
Plan Sponsor: Amentum Nuclear & Environment Holdings, Inc.
Valuation Date: January 1, 2020

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The plan was originally effective April 1, 1999 and was frozen as of December 31, 2005. It was amended and restated effective January 1, 2012. This valuation accounts for the plan as amended through the valuation date.

Covered Employees	All Eligible Employees may participate in the Plan. Eligible Employees are those employed at non-Excluded Units of the Westinghouse Government Services Company, LLC who are either non-represented or represented by a collective bargaining unit that has a written agreement with URS regarding participation in the Plan.
Participation Date	Date of becoming a covered employee.

Definitions

Credited Service	<p><i>For the plan year April 1, 1999 through December 31, 1999:</i></p> <p>Only post-April 1, 1999 credited service is included, pending the plan merger and corresponding transfer of assets from CBS Corporation representing benefits accrued through March 31, 1999.</p> <p><i>For plan years beginning January 1, 2000:</i></p> <p>Generally, all service as a contributing participant in the Plan is used to determine pension benefit amounts. Prior to January 1, 1995, all service as an Employee of CBS Corporation was generally included as Credited Service. Service while employed with an Affiliated Entity or Excluded Unit is not included. Service is included while receiving benefits under URS's salary continuance and extension program or short-term or long-term disability plan, or after being determined to be "Totally Disabled", up to a maximum continuous period of two years.</p> <p>No additional credited service is accrued on or after the plan freeze date of December 31, 2005.</p>
Eligibility Service	All Credited Service, plus service that would be credited except that the Employee elects not to contribute to the Plan or is employed by an Affiliated Entity or an Excluded Unit.
Vesting Date	The date the Participant completes five years of Eligibility Service or reaches Normal Retirement Date.
Plan Compensation	Generally, regular compensation paid to a participant inclusive of overtime, bonus and other additional compensation payments, except that only 50% of an annual incentive award payable under any management incentive program is included.
Normal Retirement Date (NRD)	The first day of the month following the Participant's 65th birthday.
Plan Name:	URS Government Services Group Pension Plan
EIN / PN:	26-1320627/008
Plan Sponsor:	Amentum Nuclear & Environment Holdings, Inc.
Valuation Date:	January 1, 2020

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal Retirement	Retirement on Normal Retirement Date								
Early Retirement	The first of any month following the date the Participant attains: (i) age 58 with at least 30 years of Eligibility Service or (ii) age 60 with at least 10 years of Eligibility Service.								
Pre-retirement Death Benefit	Death while accruing Eligibility Service and after attainment of Early Retirement Eligibility or any of the following: <table><tr><td><u>Age</u></td><td><u>Eligibility Service</u></td></tr><tr><td>any</td><td>25 years or more</td></tr><tr><td>60 or older</td><td>10 years or more</td></tr><tr><td>50 or older</td><td>15 years or more</td></tr></table>	<u>Age</u>	<u>Eligibility Service</u>	any	25 years or more	60 or older	10 years or more	50 or older	15 years or more
<u>Age</u>	<u>Eligibility Service</u>								
any	25 years or more								
60 or older	10 years or more								
50 or older	15 years or more								
Vested Death Benefit	Death after vesting date and before pre-retirement death benefit eligibility.								

Benefits Paid Upon the Following Events

Normal Retirement	Generally, a monthly amount equal to the greater of (a) The Career Accumulation Method and (b) the Flat Rate Method. (a) <u>Career Accumulation Method</u> : the sum of (i) and (ii) (i) the monthly amount accumulated to January 1, 1992 (ii) 1/12 of 2% of Compensation for each calendar year commencing on or after January 1, 1992 in which an Employee contributed. A minimum of \$15 per year of Credited Service applied for 1992, 1993, and 1994 regardless of an Employee's election to contribute to the Plan. (b) <u>Flat Rate Method</u> : the sum of (i) and (ii) (i) \$31 for years of Credited Service while contributing to the Plan (ii) \$13 for years of Credited Service prior to January 1, 1995 in which an Employee was eligible to contribute to the Plan but elected not to contribute.
-------------------	--

Plan Name: URS Government Services Group Pension Plan
EIN / PN: 26-1320627/008
Plan Sponsor: Amentum Nuclear & Environment Holdings, Inc.
Valuation Date: January 1, 2020

SCHEDULE SB ATTACHMENTS

Early Retirement

Employees Hired after December 31, 1994:

Determined as for Normal Retirement except that benefits are reduced by $\frac{1}{2}$ percent per month that Early Retirement Date precedes Participant's Normal Retirement Date.

Employees Hired before January 1, 1995:

If a Lump Sum form of payment is elected, the Participant will receive the sum of (i) and (ii), as follows:

- (i) A payment equal to the lump sum equivalent of the normal retirement benefit determined as of December 31, 1994. The lump sum equivalent will be calculated assuming benefits begin at Early Retirement Date. Benefits are reduced for early commencement by $\frac{1}{3}$ of 1% for each month that the Early Retirement Date precedes Normal Retirement Date, or, if the Participant has 30 or more years of Eligibility Service, by $\frac{1}{4}$ of 1% for each month that Early Retirement Date precedes the first of the month following the Participant's 60th birthday.
- (ii) An annuity equal to the difference between (a) the normal retirement benefit (based on total Credited Service) determined as of the Participant's Early Retirement Date and reduced by $\frac{1}{2}$ of 1% for each month that Early Retirement Date precedes Normal Retirement Date, and (b) the normal retirement benefit determined as of December 31, 1994, reduced for early commencement as described in (i) above.

If a Participant has Eligibility Service both before January 1, 1995 and after December 31, 1994, and an annuity form of payment is elected, the Participant's benefit is determined as for normal retirement except that benefits are reduced for early commencement by $\frac{1}{3}$ of 1% for each month that the Early Retirement Date precedes Normal Retirement Date, or, if the Participant has 30 or more years of Eligibility Service, by $\frac{1}{4}$ of 1% for each month that Early Retirement Date precedes the first of the month following the Participant's 60th birthday. Further, if the benefit payable at NRD using the Flat Rate Method produces a higher monthly benefit, then the unreduced Flat Rate benefit is payable upon Early Retirement.

Early Retirement Supplements

For Employees hired prior to January 1, 1995 who retire early and elect an annuity form of payment, a temporary monthly supplement is payable until age 62 equal to \$10 per year of Credited Service.

Deferred retirement

An active participant working beyond NRD may defer retirement after age 65 and continue to accrue benefits until his deferred retirement date.

Plan Name:	URS Government Services Group Pension Plan
EIN / PN:	26-1320627/008
Plan Sponsor:	Amentum Nuclear & Environment Holdings, Inc.
Valuation Date:	January 1, 2020

SCHEDULE SB ATTACHMENTS

Vested termination	<p>The benefit payable to a terminated vested Participant is the greater of the benefit determined as for normal retirement and an annuity that is the actuarial equivalent of the Participant's contributions with interest. A Participant who attains at least 30 years of Eligibility Service may elect to receive benefits beginning at age 58, and a Participant who attains at least 10 years of Eligibility Service may elect to receive benefits beginning at age 60. The benefits will be reduced by $\frac{1}{2}$ of 1% for each month that benefit commencement precedes Normal Retirement Date.</p>
Non-vested termination	<p>A Participant who terminates employment non-vested receives a refund of contributions plus interest; or, if over \$5,000, an actuarially equivalent annuity beginning any time up to Normal Retirement Date.</p>
Pre-retirement Death	<p>Immediate benefit payable to Participant's spouse equal to 55% of the applicable amount below, adjusted for form assuming that the participant had elected the Joint and 55% form of payment:</p> <p>If the participant had fewer than 30 years of service, the amount is the greatest of the participant's</p> <ol style="list-style-type: none">Normal Retirement Benefit determined as of December 31, 1994 using the Career Accumulation Method, reduced by $\frac{1}{3}$ of 1% for each month that the date of death precedes Normal Retirement Date up to a maximum reduction of 20%Normal Retirement Benefit determined as of December 31, 1994 using the Flat Rate MethodNormal Retirement Benefit determined as of the participant's date of death, reduced by $\frac{1}{2}$ of 1% for each month that the date of death precedes Normal Retirement Date up to a maximum reduction of 42%. <p>If the participant had 30 or more years of service, the amount is the greatest of the participant's</p> <ol style="list-style-type: none">Normal Retirement Benefit determined as of December 31, 1994 using the Career Accumulation MethodNormal Retirement Benefit determined as of December 31, 1994 using the Flat Rate MethodNormal Retirement Benefit determined as of the participant's date of death, reduced by $\frac{1}{2}$ of 1% for each month that the date of death precedes Normal Retirement Date up to a maximum reduction of 42% <p>If the surviving spouse of a Participant who has Eligibility Service both before January 1, 1995 and after December 31, 1994 elects to receive the entire benefit as a monthly annuity, then (a) and (b) are changed to be based on the Normal Retirement Benefit determined as of the participant's date of death, not as of December 31, 1994 (regardless of whether the participant had 30 years of service). Payments are guaranteed for 60 months and payable to the spouse's beneficiary if necessary.</p>

Plan Name:	URS Government Services Group Pension Plan
EIN / PN:	26-1320627/008
Plan Sponsor:	Amentum Nuclear & Environment Holdings, Inc.
Valuation Date:	January 1, 2020

SCHEDULE SB ATTACHMENTS

Vested death

Deferred benefit, payable to Participant's spouse at what would have been the employee's earliest benefit commencement date, equal to 55% of the Termination Benefit, assuming that the Joint and 55% form of payment had been elected. Payments are guaranteed for 60 months and payable to the spouse's beneficiary if necessary.

Other Plan Provisions

Forms of payment

Normal Form of Payment

- Married Participant: 55% surviving spouse annuity with 60 payments guaranteed. The form reduction is 7.5% plus 0.5% for each year the joint annuitant is younger than the participant (or minus 0.5% for each year the joint annuitant is older than the participant) up to 15 years.
- Unmarried Participant: Single life annuity with 60 payments guaranteed.

Optional Forms of Payment

- Single life annuity with 60 payments guaranteed.
- Joint and 100% survivor annuity with 60 payments guaranteed – The optional form reduction is 13.5% plus 0.5% for each year the joint annuitant is younger than the participant (or minus 0.5% for each year the joint annuitant is older than the participant) up to 27 years.
- Joint and 75% survivor annuity with 60 payments guaranteed – The optional form reduction is 10.5% plus 0.5% for each year the joint annuitant is younger than the participant (or minus 0.5% for each year the joint annuitant is older than the participant) up to 21 years.
- Joint and 55% survivor annuity with 60 payments guaranteed – The optional form reduction is 7.5% plus 0.5% for each year the joint annuitant is younger than the participant (or minus 0.5% for each year the joint annuitant is older than the participant) up to 15 years.
- Lump sum, based upon the benefit accrued as of 12/31/1994 (any additional benefit accruals are payable in any of the other optional benefit forms). If the lump sum value of the benefit accrued after 12/31/1994 is less than \$10,000, a participant may receive the lump sum value of his entire benefit.

Plan Name:	URS Government Services Group Pension Plan
EIN / PN:	26-1320627/008
Plan Sponsor:	Amentum Nuclear & Environment Holdings, Inc.
Valuation Date:	January 1, 2020

SCHEDULE SB ATTACHMENTS

Pension Increases	None.
Plan Participants' Contributions	Not applicable since the plan is frozen.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes to benefits valued since the prior year.

Substantive Commitment

No substantive commitments other than the above plan provisions have been included in this valuation.

Plan Name:	URS Government Services Group Pension Plan
EIN / PN:	26-1320627/008
Plan Sponsor:	Amentum Nuclear & Environment Holdings, Inc.
Valuation Date:	January 1, 2020

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2020

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Age	Rate of Retirement	Number of Retirements	Number of Remaining Participants	Weighted Average Age
			100,000	
58	8.000%	8,000	92,000	464,000
59	10.000%	9,200	82,800	542,800
60	15.000%	12,420	70,380	745,200
61	15.000%	10,557	59,823	643,977
62	25.000%	14,956	44,867	927,272
63	25.000%	11,217	33,650	706,671
64	50.000%	16,825	16,825	1,076,800
65	50.000%	8,413	8,412	546,845
66	50.000%	4,206	4,206	277,596
67	50.000%	2,103	2,103	140,901
68	50.000%	1,052	1,051	71,536
69	50.000%	526	525	36,294
70	100.000%	525	0	36,750

Weighted Average Age

62

Plan Name: URS Government Services Group Pension Plan
EIN / PN: 26-1320627/008
Plan Sponsor: Amentum Nuclear & Environment Holdings, Inc.
Valuation Date: January 1, 2020

URS GOVERNMENT SERVICES GROUP PENSION PLAN

EIN#: 26-1320627

PLAN#: 008

FORM 5500, SCHEDULE G, PART III

NONEXEMPT TRANSACTIONS (EXPANDED DESCRIPTION FOR ITEM (C))

December 31, 2020

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) – (j)
Angeles Investment Advisors, LLC (Angeles)	Investment Manager	Effective January 31, 2020, AECOM sold its Management Services business, including the Plan Sponsor, to Amentum Government Services Parent Holdings, Inc (Amentum). In 2020, shortly after the transition of Plan management to Amentum, an Amentum benefits staff member inadvertently approved the payment from URS Government Services Group Pension Plan (Plan) assets of an invoice in the amount of \$10,787.51 related to investment management services provided by Angeles. Although this invoice represented reasonable and necessary Plan expenses, this invoice had previously been paid from Plan assets. The inadvertent duplicative payment was made on December 16, 2020. To correct this inadvertent duplicative payment, on February 3, 2021, outstanding fees owed by the Plan to Angeles were offset by the amount of the payment. In addition, a restorative payment equal to a total amount of \$44.51 of lost earnings, measured from the original inadvertent duplicative payment date through the offset date will be made on November 10, 2021. Amentum is self-reporting this inadvertent duplicative payment and intends to pay all applicable excise taxes and file corresponding Forms 5330 with the Internal Revenue Service.	See Item (c)

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210 - 0110
1210 - 0089**2020****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2020 or fiscal plan year beginning **01/01/2020** and ending **12/31/2020**

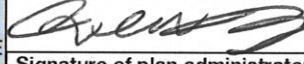
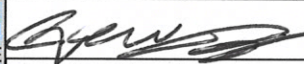
- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instr.)
- B** This return/report is: ☒ a single-employer plan ☐ a DFE (specify) _____
- C** If the plan is a collectively-bargained plan, check here ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1a Name of plan URS GOVERNMENT SERVICES GROUP PENSION PLAN	1b Three-digit plan number (PN) ▶ 008
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) AMENTUM NUCLEAR & ENVIRONMENT HOLDINGS, INC. 20501 SENECA MEADOWS PKWY, STE 300 GERMANTOWN MD 20876	1c Effective date of plan 04/01/1999 2b Employer Identification Number (EIN) 26-1320627 2c Plan Sponsor's telephone number 301-944-3100 2d Business code (see instructions) 541330

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE 		ROBERT RUDISIN
Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE 		
Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		
Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ Same as Plan Sponsor**3b** Administrator's EIN**3c** Administrator's telephone number**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:**a** Sponsor's name**c** Plan Name**4b** EIN**4d** PN**5** Total number of participants at the beginning of the plan year**5**

517

6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).**a(1)** Total number of active participants at the beginning of the plan year**6a(1)**

73

a(2) Total number of active participants at the end of the plan year**6a(2)**

61

b Retired or separated participants receiving benefits**6b**

241

c Other retired or separated participants entitled to future benefits**6c**

183

d Subtotal. Add lines 6a(2), 6b, and 6c**6d**

485

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**6e**

27

f Total. Add lines 6d and 6e**6f**

512

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**6g****h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested**6h****7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1I 3F 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:**9a** Plan funding arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

9b Plan benefit arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)**a Pension Schedules**(1) ☒**R** (Retirement Plan Information)(2) ☐**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(3) ☒**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary**b General Schedules**(1) ☒**H** (Financial Information)(2) ☐**I** (Financial Information - Small Plan)(3) ☐**A** (Insurance Information)(4) ☒**C** (Service Provider Information)(5) ☒**D** (DFE/Participating Plan Information)(6) ☒**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2020 This Form is Open to Public Inspection
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan URS Government Services Group Pension Plan	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Amentum Nuclear & Environment Holdings, Inc.	D Employer Identification Number (EIN) 26-1320627	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I	Basic Information																				
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2020</u>																				
2	Assets:																				
	<table style="width:100%;"> <tr> <td style="width:70%;">a Market value.....</td> <td style="width:10%; text-align: center;">2a</td> <td style="width:20%; text-align: right;">35,809,706</td> </tr> <tr> <td>b Actuarial value.....</td> <td style="text-align: center;">2b</td> <td style="text-align: right;">34,445,989</td> </tr> </table>	a Market value.....	2a	35,809,706	b Actuarial value.....	2b	34,445,989														
a Market value.....	2a	35,809,706																			
b Actuarial value.....	2b	34,445,989																			
3	Funding target/participant count breakdown																				
	<table style="width:100%;"> <tr> <th></th> <th style="width:15%; text-align: center;">(1) Number of participants</th> <th style="width:20%; text-align: center;">(2) Vested Funding Target</th> <th style="width:20%; text-align: center;">(3) Total Funding Target</th> </tr> <tr> <td>a For retired participants and beneficiaries receiving payment.....</td> <td style="text-align: center;">278</td> <td style="text-align: right;">22,216,667</td> <td style="text-align: right;">22,216,667</td> </tr> <tr> <td>b For terminated vested participants</td> <td style="text-align: center;">185</td> <td style="text-align: right;">8,804,721</td> <td style="text-align: right;">8,804,721</td> </tr> <tr> <td>c For active participants.....</td> <td style="text-align: center;">58</td> <td style="text-align: right;">3,876,012</td> <td style="text-align: right;">3,997,234</td> </tr> <tr> <td>d Total.....</td> <td style="text-align: center;">521</td> <td style="text-align: right;">34,897,400</td> <td style="text-align: right;">35,018,622</td> </tr> </table>		(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	a For retired participants and beneficiaries receiving payment.....	278	22,216,667	22,216,667	b For terminated vested participants	185	8,804,721	8,804,721	c For active participants.....	58	3,876,012	3,997,234	d Total.....	521	34,897,400	35,018,622
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target																		
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c For active participants.....	58	3,876,012	3,997,234																		
d Total.....	521	34,897,400	35,018,622																		
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐																				
	<table style="width:100%;"> <tr> <td style="width:70%;">a Funding target disregarding prescribed at-risk assumptions</td> <td style="width:10%; text-align: center;">4a</td> <td style="width:20%;"></td> </tr> <tr> <td>b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....</td> <td style="text-align: center;">4b</td> <td></td> </tr> </table>	a Funding target disregarding prescribed at-risk assumptions	4a		b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b															
a Funding target disregarding prescribed at-risk assumptions	4a																				
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b																				
5	Effective interest rate..... 5 5.35%																				
6	Target normal cost..... 6 430,000																				

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<div style="display: flex; align-items: center;"> <div style="flex: 1;"> Linda C Eckholm </div> <div style="flex: 1; text-align: center;"> </div> </div> <div style="text-align: center; margin-top: 5px;"> Signature of actuary </div>	<div style="margin-bottom: 10px;"> October 8, 2021 Date </div> <div style="margin-bottom: 10px;"> 2005358 Most recent enrollment number </div> <div> 206-625-1125 Telephone number (including area code) </div>
	<div style="margin-bottom: 10px;"> Linda C Eckholm Type or print name of actuary </div> <div> Willis Towers Watson US LLC Firm name </div>	
	<div> 600 University Street Suite 3100 Seattle WA 98101-1176 Address of the firm </div>	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

**Schedule SB (Form 5500) 2020
v. 200204**

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>20.32</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		645,847
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.51</u> %		35,586
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		681,433
d Portion of (c) to be added to prefunding balance		681,433
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	681,433

Part III Funding Percentages

14 Funding target attainment percentage	14	96.41%
15 Adjusted funding target attainment percentage	15	94.77%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	94.77%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2021	100,000	0			
04/14/2021	69,000	0			
07/15/2021	69,000	0			
Totals ▶			18(b)	238,000	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	222,952

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.64 %	2nd segment: 5.21 %	3rd segment: 5.94 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	430,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1,254,066	122,567	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	552,567	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	504,517	504,517
36 Additional cash requirement (line 34 minus line 35).....	36	48,050	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	222,952	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	174,902	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	174,902	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years	☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010 ☐ 2011