

GP Strategies Corporation
Restated segment reporting for prior periods
(unaudited, in thousands)

Revenue	Q1 ended March 31, 2011	Q2 ended June 30, 2011	Q3 ended Sept 30, 2011	Q4 ended Dec 31, 2011	Year ended Dec 31, 2011	Q1 ended March 31, 2010	Q2 ended June 30, 2010	Q3 ended Sept 30, 2010	Q4 ended Dec 31, 2010	Year ended Dec 31, 2010	Year ended Dec 31, 2009
Learning Solutions	29,995	31,438	33,230	35,729	130,392	24,587	29,244	31,624	33,467	118,922	73,172
Prof. & Tech. Services	17,261	21,980	22,289	23,755	85,285	16,900	17,992	17,609	18,392	70,893	77,760
Sandy	11,136	15,002	13,163	15,303	54,604	9,971	13,258	11,358	12,566	47,153	45,634
RWD	-	12,012	14,884	13,183	40,079	-	-	-	-	-	-
Energy Services	5,901	5,602	5,382	5,922	22,807	5,432	5,645	5,487	6,394	22,958	22,674
Total revenue	<u>64,293</u>	<u>86,034</u>	<u>88,948</u>	<u>93,892</u>	<u>333,167</u>	<u>56,890</u>	<u>66,139</u>	<u>66,078</u>	<u>70,819</u>	<u>259,926</u>	<u>219,240</u>
Gross profit											
Learning Solutions	4,852	5,071	5,774	6,628	22,325	3,896	4,776	5,497	6,031	20,200	12,497
Prof. & Tech. Services	2,640	3,710	4,055	3,874	14,279	2,046	2,789	1,977	2,305	9,117	8,761
Sandy	1,588	2,213	1,770	2,545	8,116	1,043	1,394	1,912	1,761	6,110	6,527
RWD	-	1,894	1,570	1,198	4,662	-	-	-	-	-	-
Energy Services	1,712	1,823	1,696	2,021	7,252	1,199	1,751	1,841	2,472	7,263	6,306
Total gross profit	<u>10,792</u>	<u>14,711</u>	<u>14,865</u>	<u>16,266</u>	<u>56,634</u>	<u>8,184</u>	<u>10,710</u>	<u>11,227</u>	<u>12,569</u>	<u>42,690</u>	<u>34,091</u>
Operating income											
Learning Solutions	1,817	2,111	2,791	3,530	10,249	1,558	1,985	2,887	3,242	9,672	3,417
Prof. & Tech. Services	1,052	2,152	2,679	2,184	8,067	734	1,550	660	880	3,824	(5,366)
Sandy	390	973	731	1,316	3,410	78	224	966	622	1,890	2,411
RWD	-	678	179	41	898	-	-	-	-	-	-
Energy Services	1,193	1,449	1,367	1,662	5,671	730	1,315	1,429	1,993	5,467	4,474
Corporate and other exp.	(408)	(515)	(483)	(504)	(1,910)	(359)	(360)	(491)	(419)	(1,629)	(1,808)
Contingent consideration	246	(43)	303	11	517	905	628	(55)	(165)	1,313	-
Reversal rent liability	-	1,041	-	-	1,041	-	-	-	-	-	-
Total operating income	<u>4,290</u>	<u>7,846</u>	<u>7,567</u>	<u>8,240</u>	<u>27,943</u>	<u>3,646</u>	<u>5,342</u>	<u>5,396</u>	<u>6,153</u>	<u>20,537</u>	<u>3,128</u>