

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

Revenue	Q1 ended March 31, 2014		Q2 ended June 30, 2014		Q3 ended Sept 30, 2014		Q4 ended Dec 31, 2014		Year ended Dec 31, 2014	
Learning Solutions	43,739	37.1%	50,201	37.2%	49,638	40.1%	54,664	43.7%	198,242	39.5%
Prof. & Tech. Services	40,269	34.2%	41,957	31.1%	36,138	29.2%	33,195	26.5%	151,559	30.2%
Sandy	14,258	12.1%	20,223	15.0%	15,883	12.8%	17,330	13.8%	67,694	13.5%
Performance Readiness	19,614	16.6%	22,537	16.7%	22,210	17.9%	20,011	16.0%	84,372	16.8%
Total revenue	<u>117,880</u>		<u>134,918</u>		<u>123,869</u>		<u>125,200</u>		<u>501,867</u>	
Gross profit										
Learning Solutions	6,369	14.6%	7,461	14.9%	8,384	16.9%	10,547	19.3%	32,761	16.5%
Prof. & Tech. Services	7,940	19.7%	10,775	25.7%	7,384	20.4%	7,251	21.8%	33,350	22.0%
Sandy	1,910	13.4%	3,298	16.3%	2,519	15.9%	3,176	18.3%	10,903	16.1%
Performance Readiness	2,136	10.9%	3,233	14.3%	4,231	19.0%	2,961	14.8%	12,561	14.9%
Total gross profit	<u>18,355</u>	15.6%	<u>24,767</u>	18.4%	<u>22,518</u>	18.2%	<u>23,935</u>	19.1%	<u>89,575</u>	17.8%
Operating income										
Learning Solutions	1,825	4.2%	2,924	5.8%	3,300	6.6%	5,261	9.6%	13,310	6.7%
Prof. & Tech. Services	4,391	10.9%	7,760	18.5%	4,426	12.2%	4,347	13.1%	20,924	13.8%
Sandy	577	4.0%	1,604	7.9%	1,023	6.4%	1,525	8.8%	4,729	7.0%
Performance Readiness	(27)	-0.1%	1,017	4.5%	1,906	8.6%	608	3.0%	3,504	4.2%
Contingent consideration	377		481		655		(121)		1,392	
Total operating income	<u>7,143</u>	6.1%	<u>13,786</u>	10.2%	<u>11,310</u>	9.1%	<u>11,620</u>	9.3%	<u>43,859</u>	8.7%

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Revenue	Q1 ended March 31, 2013		Q2 ended June 30, 2013		Q3 ended Sept 30, 2013		Q4 ended Dec 31, 2013		Year ended Dec 31, 2013	
Learning Solutions	36,285	35.8%	37,048	35.3%	39,084	34.5%	40,688	34.7%	153,105	35.1%
Prof. & Tech. Services	28,669	28.3%	28,085	26.8%	36,129	31.9%	36,174	30.9%	129,057	29.6%
Sandy	14,998	14.8%	20,134	19.2%	16,929	15.0%	18,638	15.9%	70,699	16.2%
Performance Readiness	21,421	21.1%	19,632	18.7%	21,055	18.6%	21,720	18.5%	83,828	19.2%
Total revenue	101,373		104,899		113,197		117,220		436,689	
Gross profit										
Learning Solutions	6,586	18.2%	7,460	20.1%	7,187	18.4%	7,806	19.2%	29,039	19.0%
Prof. & Tech. Services	5,235	18.3%	5,729	20.4%	7,063	19.5%	6,686	18.5%	24,713	19.1%
Sandy	1,926	12.8%	2,936	14.6%	2,433	14.4%	3,453	18.5%	10,748	15.2%
Performance Readiness	2,434	11.4%	2,270	11.6%	3,378	16.0%	3,683	17.0%	11,765	14.0%
Total gross profit	16,181	16.0%	18,395	17.5%	20,061	17.7%	21,628	18.5%	76,265	17.5%
Operating income										
Learning Solutions	3,600	9.9%	3,775	10.2%	3,497	8.9%	3,640	8.9%	14,512	9.5%
Prof. & Tech. Services	2,826	9.9%	3,606	12.8%	4,474	12.4%	4,040	11.2%	14,946	11.6%
Sandy	629	4.2%	1,193	5.9%	975	5.8%	1,875	10.1%	4,672	6.6%
Performance Readiness	37	0.2%	(59)	-0.3%	1,259	6.0%	1,309	6.0%	2,546	3.0%
Contingent consideration	247		45		135		1,249		1,676	
Total operating income	7,339	7.2%	8,560	8.2%	10,340	9.1%	12,113	10.3%	38,352	8.8%