

# Business Conduct and Ethics Policy & Employee Code of Conduct Addendum

<b>Number</b>	POL.XGB.002		
<b>Geography</b>	Global		
<b>Scope</b>	Corporate		
<b>Owner</b>	Elizabeth Unkle – Human Resources		
<b>Reviewed By</b>	Governance Committee	<b>Date:</b>	July 12, 2023
<b>Approved By</b>	Adam Stedham, President, GP Strategies	<b>Date:</b>	June 20, 2022
<b>Effective Date</b>	Version 9 Effective July 12, 2023		

## 1. Purpose

The Business Conduct and Ethics Policy and Employee Code of Conduct sets forth the Company’s expectations of business conduct and employee conduct in specific areas and outlines the Company's Ethics Program for reporting purposes. This policy is intended to clearly promote and reinforce the Company's philosophy to conduct business in an honest and ethical manner.

## 2. Scope and Applicability

This policy applies globally to all Company employees, including part-time, full-time, temporary and regular employees, as well as its Board of Directors. This policy does not prevent GP Strategies, its subsidiaries and business units from adopting addendums to this policy for more stringent or additional standards or procedures related to the applicable laws of the countries where GP Strategies conducts business and for the necessary promotion of the honest and ethical conduct of business, but no such policy, procedure or standard will detract from the requirements of this policy. Addendums to this policy for regional or country specific purposes shall be submitted to the GP Strategies’ Governance Committee for review, coordination and administrative approval. The Corporate Governance Intranet Site (Staff Hub) will also be the repository for Departmental storage of unit level policies, standards, plans, procedures and guidelines for employee reference after approval by the Governance Committee.

## 3. Policy

It is the policy of GP Strategies to promote and conduct business in a manner that supports a continuous and diligent effort to enhance the services and reputation of the Company by adhering to a standard of professional business conduct and integrity of implementation in the workplace. The Code of Conduct business practices of the employees and the activities of the Company, its subsidiaries and affiliates, must always be characterized by

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honesty and the highest principles of business ethics. Everyone in the Company shares the responsibility for maintaining our ethical standards.

### **3.1 Professional Conduct**

The Company expects all employees to act in a professional manner at all times when representing the Company in the workplace, at client sites, tradeshows, Company-sponsored events, when working from home and all other circumstances when conducting company business; as well as when on personal time and on social media where conduct may reflect back on the Company. This ensures that the work environment is safe, secure, sanitary, comfortable and productive. General cooperation and collegiality between coworkers and supervisors is expected. Actions and behaviors that interfere with operations, discredit the Company, or are offensive to fellow employees, clients or vendors will not be tolerated. Conduct of an unprofessional nature has the risk of damaging the reputation of the employee as well as the Company. All employees will respect the responsibilities within the supervisory hierarchy. Ethics concern options for issues that need to be considered outside the supervisory chain are available to employees. Individuals who act in an unprofessional manner outside of Company policies may be subject to disciplinary action, up to and including termination of employment.

### **3.2 Visitors in the Workplace**

The Company and the employees share the responsibility for ensuring the health and safety of all employees and others who are on the Company's premises. In keeping with this objective, GP Strategies requires all visitors to check-in for acknowledgement to be on-site and usually be accompanied by an employee. GP Strategies also does not permit employees to bring their children to work and is to be avoided except for authorized events, in emergency situations, or as approved by a Vice President. Under no circumstance should pets be brought into the workplace. This is intended to avoid disruptions in job duties of the employee and co-workers, reduce property liability, and help maintain the company's professional work environment. An employee who requires the help of a service animal (defined by 28 CFR 36.104 as "any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability") will be permitted to bring a service animal to the office, provided that the animal's presence does not create a danger to others and does not impose an unnecessary expense or an undue hardship upon the Company.

### **3.3 Workplace Attire**

The Company is committed to maintaining a professional environment for our customers and colleagues. Employees are expected to dress appropriately according to their practice or regional guidelines. Managers are expected to inform employees when they are not meeting appropriate business standards.

### **3.4 Compliance with Laws and Regulations**

The Company seeks strict compliance with all laws and regulations applicable to its business. All applicable laws and regulations will be observed in conducting the business of the Company. In cases of ambiguity or

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questions of interpretation, an employee must request advice from his or her supervisor, and/or the GP Strategies' Legal department.

### 3.5 Fair Competition

The Company believes in fair and open competition. Under no circumstances will the Company enter into fraudulent or illegal arrangements with competitors affecting pricing or marketing practices.

### 3.6 Charitable Contributions

All requests for donations or charitable contributions to organizations outside the Company are handled through the Matching Gift Program administered by the Human Resources Department. Details on the Matching Gift Program are available from Human Resources or on the employee Staff Hub. Donations on behalf of the Company should not be made to charities, political parties or candidates, or other organizations with the intention of gaining a business advantage and without the permission of the applicable Chief Executive Officer (CEO) and the GP Strategies' Legal department.

### 3.7 Fees to Agents

The employment of outside professional firms or individuals to act as agents for the account of the Company will only be approved by the Chief Executive Officer.

### 3.8 Entertainment and Gifts

Entertainment or gifts should not be accepted if they might imply illegal or unethical conflicts of interest. The exchange of marketing/promotional items bearing the Company logo, which are of insignificant value, is permissible when the giving and receiving of such items is the standard practice of the customer (e.g., coffee cups, ball caps, pens and pencils). Entertainment or gifts should not be accepted from any third parties as an inducement or reward to carryout business with that third party or to provide them with any benefit or business advantage.

When acceptance of more valuable gifts is unavoidable because of local custom, common sense should prevail, and in any event they should be reported to the CEO or an Executive Vice President for a determination of the extent to which they are considered the personal property of the recipient. When gift giving is customary in an international business setting, the value of such gifts should not exceed \$250 (or non-US currency equivalent) unless approved in advance by the CEO or an Executive Vice President.

### 3.9 Corporate Hospitality

Acts of hospitality toward executives and other employees of existing or prospective clients, public officials and others in a position to influence the welfare of the Company should be of such a scale and nature as to avoid compromising the integrity or impugning the reputation of such individuals or the Company. The Company does not permit the offer of gifts or hospitality to any third party with the intention of receiving a benefit from that third party. On occasion it may be acceptable to offer gifts or hospitality to clients, provided that the value and nature of the gift or hospitality event is reasonable and appropriate to the circumstances. In all instances, offering gifts or hospitality must not be done with the intention of obtaining a business advantage.

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No employee shall pay any bribe or make any other illegal payment on behalf of the Company, no matter how small the amount. No employee shall exchange privacy or confidential information of other employees, the Company, or of other client and partner companies, for any consideration of value outside of bonafide contractual requirements, and regular and necessary business communications.

### **3.10 Proper Accounting**

Compliance with accepted accounting rules and controls is expected at all times. The books of account, budgets, proposals, economic evaluation for projects and the like must truly reflect the transactions they record. All assets of the Company, in particular bank accounts in which Company cash is on deposit, shall be recorded in the regular books of the Company. All accounting records and supporting documents will be made available for examination by independent auditors, and there shall be no concealment of information requested.

### **3.11 Candor Among Members of Leadership**

GP Strategies Corporation (Company) leadership must be informed at all times of matters that might be considered sensitive in preserving the reputation of the Company. Concealment may be construed to be an indication that Company policies and rules can be ignored. Accordingly, there will be full communication with Company leadership even when it might appear that less candor is desirable to protect the Company or a particular activity or group within the Company. If an employee is unable to communicate with Company leadership, the employee should inform the Vice President of Human Resources and/or the Legal department or use the Business Ethics Hotline to report a matter in question.

### **3.12 Conflicts of Interest**

Employees will avoid activities or relationships which are incompatible with their employment by the Company or which place them in a position where there is a conflict between their private interests and the interests of the Company, its subsidiaries or affiliates. Should a conflict of interest develop or potential conflict be identified, employees must immediately disclose such situations to their supervisors, the Vice President of Human Resources, the Legal department and/or use the Business Ethics Hotline for reporting a request for determination of appropriate action.

### **3.13 Use of Inside Information and Stock Trading**

Material information concerning the Company's business plans, finances, successes or failures is considered "inside" information, which is confidential and is the property of the Company. Use or disclosure of inside information for personal benefit is against the Company's interests and may be a criminal offense in violation of laws and regulations. No director, officer, or employee of the Company shall use or disclose any information that is confidential to the Company or client for personal benefit. For more information, see the Company's Insider Trading Policy (POL.XGB.030).

### **3.14 Representation**

The Company's growth and ability to serve its clients depend largely upon each employee's ability to represent the organization. Primarily, employees can best represent the Company by ensuring that its work is of the highest quality.

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Second, the Company encourages its employees to participate in appropriate professional organizations, professional meetings, and conferences related to their area of expertise (see Participation in Professional Organizations policy). Third, the Company relies on its employees to identify and pursue new business opportunities with existing and prospective clients. Employees should ensure, however, that such activities are not undertaken at the expense of existing commitments and have the approval of the cognizant Director or Vice President. Largely, the follow-up action necessary to develop new business opportunities relies heavily on the ability and willingness of the employee to put in extra effort. Expenses and staff time for new business development cannot be charged directly to government or commercial contracts.

In representing the Company, employees should keep in mind the guidelines contained in this policy and consult with their manager for further guidance, as necessary.

### 3.15 Outside Interests and Employment

All Company employees have a full-time duty of loyalty to the Company. They may not engage in activities that might interfere with the discharging of their responsibility or in transactions that reasonably might affect the decisions they make on behalf of the Company.

No Company employee shall solicit employment with a client for whom the employee is then performing services. Nor shall any employee conduct business on behalf of the Company that is intended to be prejudicial to the Company's interests.

However, the Company recognizes that certain employees must seek additional employment outside the Company to supplement their incomes to meet their financial obligations and may have hobbies that can involve financial gain. Employees may undertake such activities provided: 1) they do not interfere with the employee's responsibilities to the Company; 2) if the employment involves competitors or clients of the Company, the employee obtains the approval of an Executive Vice President prior to accepting such employment; and 3) assets of the Company (e.g., computer, phone, office space) are not used in conjunction with the outside employment. Company employees are advised to seek the guidance of the GP Strategies' Legal and/or HR departments to clarify any questions they may have regarding outside employment.

### 3.16 Violations of this Policy

Violations of this policy, and any other policies of the Company, will be addressed promptly, consistently, and effectively. Employees who conceal misconduct, falsify records, knowingly make a false report, fail to report a suspected violation of this or any policy or fail to comply with this or any policy, will be subject to disciplinary action up to and including termination of employment.

### 3.17 Retaliation

The Company does not tolerate retaliation against an employee for raising or helping to address an ethics or conduct concern. It is expected that employees will, at all times, act in good faith based to the Company and to

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other employees on a reasonable belief that the information being provided is true when addressing ethics or conduct concerns.

### 3.18 Waivers, Attestations and Amendments

In limited circumstances, the Company may waive some provisions of this policy. Waivers must be expressly authorized by the CEO or in the case of Executive Officers, the Board of Directors. All waivers to the Code must be promptly disclosed to the Company's Secretary and Board of Directors in accordance with applicable securities laws and/or the rules and regulations of the exchange or system on which the Company's shares are traded or quoted. At intervals designated by GP Strategies, employees may be required to periodically acknowledge their continued awareness, understanding and compliance with GP Strategies Policies, Plans, Guidelines, Standards and/or Procedures.

### 3.19 Ethics Program

The CEO is ultimately responsible for oversight of the Company's Ethics Program. The GP Strategies' Legal department will be responsible for the day-to-day operation of the Ethics Program. Day-to-day operation includes servicing the Business Conduct Hotline, advertising the Hotline to employees, maintaining records of Hotline calls, reporting Hotline calls, developing and distributing ethics training materials, maintaining records of ethics training attendance, and retaining original management business conduct compliance letters.

The GP Strategies' Legal department will advise the CEO of questionable conduct reported on the Hotline, make preliminary inquiries and investigations as appropriate, and engage outside professional advisors if determined by the CEO to be necessary.

Explanation, training and discussion of the Company's Code of Ethics and this policy is included in the Employee Orientation Program.

### 3.20 Hotlines

The Business Conduct and Ethics Hotline provides (1) a means for receiving confidential questions concerning any ethics-related issues of Company employees, (2) a means for receiving confidential complaints and reports of questionable conduct by Company employees, and (3) a means to arrange a confidential discussion of ethical issues with the Ethics and Compliance Officer. The identity of employees using the Hotline will be kept confidential and protected to the greatest extent possible without compromising an investigation of any questionable conduct. The Business Conduct and Ethics Hotline service allows employees to communicate anonymously and confidentially via the Internet or telephone, 24 hours a day, 7 days a week, and is available in multiple languages.

File a report online at [www.tnwgrc.com/gpstrategies](http://www.tnwgrc.com/gpstrategies). For some countries, reports can also be filed via telephone by dialing the numbers outlined below.

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Calling From	Access Code	Toll-Free Number
India	First dial 000-117	When prompted enter 844-684-4267
United Kingdom		0800 587 0545
United States		844-684-4267
Canada		844-684-4267

Additionally, for government contracts within the United States, the Abuse of Authority, Mismanagement, Fraud and Waste Hotline provides a means for timely reporting to the Department of Defense of any suspected violation of law in connection with government contracts. The Defense Hotline is a system wherein complaints are received, evaluated, investigated, and corrective measures are instituted. To contact this hotline, please call 800-424-9098. Government contracts in other countries may have similar reporting hotlines.

## 4. Definitions

**Company or GP:** Refers to GP Strategies Corporation as the ultimate parent company and all of its subsidiaries and other controlled affiliates except where the context limits the meaning to GP Strategies Corporation only.

**Corporate Level Policies, Plans, Standards, Procedures and Guidelines:** those documents that provide direction for all employees. Departmental and Subsidiary policies, plans, standards, procedures and guides are those which:

- only pertain to procedural activities of the personnel within that discreet Department or Subsidiary or as specifically delineated if multiple Departments or Subsidiaries are involved; and
- do not conflict with, in any way, or cause an employee to err or omit an action of compliance in the use of Corporate Level Governance documents.
- The Corporate Governance Intranet Site (Staff Hub) will be the repository for Departmental storage of unit level policies, standards, plans, procedures and guidelines for employee reference after approval by the Governance Committee.

**Director and Managers:** Any supervisor of/in a Department or Business Unit with that or similar titles who is responsible for employee supervision and/or compliance, fiscal management and project/contractual deliverables within a specific business unit.

**Employee:** Any natural person who is employed by GP Strategies Corporation, or by a subsidiary or entity controlled by GP Strategies, and deemed an employee under applicable law.

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**Laws and Regulations:** Refers to applicable laws and regulations in the country or locality where the employee is conducting business.

**Officer:** A natural person duly elected or appointed by the Board of Directors of the Company and given authority to represent and make binding commitments on behalf of the Company. Elected and appointed Vice Presidents and above have authority to materially bind the company for contracts and the risks and penalties associated therein. They do not have authority to create risk or sign contracts that do not comply and conform to the spirit and intent of country laws and regulations when accepting risk.

**Supervisor:** Any employee who is directly responsible for managing another employee.

## 5. References (Related Documentation)

Laws of incorporation and others of various countries jurisdictions where the Company and its subsidiaries or affiliates are incorporated and/or conduct business that require a governance framework for transparency (e.g., GDPR), reporting (e.g., SEC) and certifications (e.g., ISO).

Related Policies of GP Strategies:

- POL.XGB.008 Information Security Management System
- POL.XGB.012 Internal and External Business Communications
- POL.XGB.015 GP Strategies Information Security Policy
- POL.XGB.018 Personal Data Privacy and Records Management Policy
- POL.XGB.030 Insider Trading Policy
- STD.XGB.007 Employee Acceptable Use Standard
- GP Strategies Social Media Guidelines

## 6. Document Change Control

**Document Change Control**

Date	Version	Reason for Change	Author
Sept. 1, 2020	8.0	New non-policy minor updates.	Elizabeth Unkle
June 5, 2023	9.0	Change to meet current format, numbering system and update of terms for LTG consistency. Added definitions, references and control grids to the formatting.	Elizabeth Unkle, Jane Grimes



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June 20, 2023	9.0	Governance Committee Chair Review & Approval of Conduct of Business & Ethics and Employee Code of Conduct for the updates.	Joe LaFleur

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### BUSINESS CONDUCT AND ETHICS POLICY ADDENDUM

#### EMPLOYEE CODE of CONDUCT

GP Strategies Corporation believes that its business practices must be characterized by the highest principles of business ethics as exhibited by employees. This has been a hallmark of GP Strategies' Conduct of Business and Ethics Policy for many years. GP Strategies' subcontractors and suppliers (collectively, suppliers) share responsibility for maintaining those ethical standards. That includes not violating applicable local laws or regulations, or taking actions that might be detrimental to GP Strategies employee and public safety, public welfare or the environment. GP Strategies expects its suppliers to conduct business in conformity with this Code of Conduct, the Supplier Code of Conduct and to apply similar standards and expectations to their own supply chains.

#### Business Integrity Compliance with Laws

GP Strategies companies and their suppliers will comply with all applicable laws where they operate.

#### Anti-Corruption/Anti-Bribery

GP Strategies companies and their suppliers will not tolerate corruption, bribery, embezzlement, money laundering or fraud in any form. This includes giving or receiving anything of value, including money, gifts or unlawful incentives to improperly exchange privacy or confidential information, influence negotiations, or any other dealings with governments and government officials, customers, or any other third parties.

#### Ethical Behavior

GP Strategies companies and their suppliers will avoid conflicts of interest and operate honestly and ethically throughout the supply chain and in accordance with applicable law, including those laws pertaining to fair competition, intellectual property rights, protection of business and personal data, export controls and economic sanctions.

#### Accurate Accounting

GP Strategies companies and their suppliers will report all financial transactions in accordance with generally accepted accounting practices, to reflect accurately the transactions they record.

#### Reporting of Concerns

GP Strategies companies and their suppliers will provide an appropriate mechanism for their employees to report, and they will investigate in good faith, concerns about ethical business practices, worker and environmental safety and suspected misconduct, all without fear of retaliation. GP Strategies employees are bound by this Code and

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various Company policies and country laws to immediately report actual and attempted privacy and confidential information data breaches and contract terms breaches by any GP Strategies' employee, vendor or other source via the internal compliance reporting processes and to their supervisor.

### Use of Company Assets

Employees will use GP Strategies information technology (IT) and all equipment in a manner as designed and as specified in Company Policies, Standards and procedures. Lack of care, damage to or abuse of equipment will be considered a potential violation of policy and may include disciplinary action. Employees are expected to demonstrate awareness about and to the degree possible, prevent damage, loss or theft of Company equipment and the proprietary and privacy information it contains about fellow employees, and the Company and its clients and vendors.

## Human Rights

### Forced Labor

GP Strategies companies and their suppliers will not use any form of forced or involuntary labor.

### Child Labor

GP Strategies companies and their suppliers will not use child labor in violation of any local law.

### Human Trafficking

GP Strategies companies and their suppliers will not engage in or encourage human trafficking.

### Conditions of Employment

GP Strategies companies and their suppliers will comply with applicable laws regarding working hours, wages and benefits. Wages must be paid in a timely manner that satisfies legal minimum standards.

### Harassment & Discrimination

GP Strategies companies and their suppliers will not violate any discrimination law or tolerate harassment of any person on the basis of any legally protected characteristic, including gender, color, race, national origin, religion, sexual orientation, age, veteran status, disability or gender identity.

### Freedom of Association & Collective Bargaining

GP Strategies companies and their suppliers will comply with applicable laws with respect to the rights of employees to freedom of association and collective bargaining.

## Health, Safety and Emergency Preparedness

### Workplace Safety

GP Strategies companies and their suppliers will provide clean and safe workplaces for their employees that at least satisfy applicable laws. GP Strategies and its employees will support emergency preparedness plans and actions requested and required to protect employees. GP Strategies companies and their suppliers will

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promote emergency plans and safety procedures for their employees that strive to achieve “zero” injuries in the workplace.

### Environment

#### Sustainable Workplace Practices

GP Strategies companies and their suppliers will strive throughout their workplaces to reduce their carbon footprint, energy use, water use, waste, and other harmful emissions.

#### Resource Management

GP Strategies companies and their suppliers will strive to conserve natural resources and protect the environment in which their employees live and work.

### Engagement

GP Strategies contracts will require as appropriate that suppliers will communicate this or a similar code to their own suppliers. They will strive to promote the values expressed in this Code of Conduct. Upon GP Strategies’ request, suppliers will demonstrate compliance with this Code. Where non-compliance is found, suppliers will be requested to take appropriate corrective action in consideration of the terms of their contract.

#### Engagement with GP

Employees of GP Strategies companies are encouraged to report suspected violations of this Code of Conduct to their supervisor(s) or, if their concern is not addressed satisfactorily, to the GP Strategies Business Conduct Hotline by telephone or by email. Suppliers may contact GP Strategies management for the country(ies) in which they operate.

**END**

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