

Functional area		Cost center		Cost center group		Profit cen.	Profit center group	
Selling	1100	FI04111001	Wholesale, Buster	Buster	Wholesale, Buster	7111005	Buster	
R&D	3000	FI04121101	NPD, Buster	Buster	NPD, Buster	7121100	Buster	
R&D	3000	FI04121102	Demo's and prototypes, Buster	Buster				
R&D	3000	FI04121103	R&D, Buster	Buster				
Marketing	1200	FI04122101	Brand marketing, Buster	Buster	Brand marketing, Bust.	7122100	Buster	
Selling	1100	FI04131001	Selling, Buster	Buster	Selling, Buster	7131001	Buster	
Production	2100	FI04211401	Manufacturing line, Buster	Buster	Manufacturing line, Bust.	7211401	Buster	Direct
Production	2100	FI04211403	Painting line, Buster	Buster	Painting line, Buster	7211403	Buster	Direct
Production	2100	FI04211404	Inv ch dir labor, Buster	Buster				Direct
Production	2100	FI04211411	Maintenance, Buster	Buster	Maintenance, Buster	7211411	Buster	Indirect
Production	2100	FI04211421	Support, Buster	Buster	Support, Buster	7211421	Buster	Indirect
Production	2100	FI04211424	Quality, Buster	Buster	Quality, Buster	7211424	Buster	Indirect
Production	2100	FI04211427	Facility, Buster	Buster	Facility, Buster	7211427	Buster	Indirect
Sourcing	2200	FI04224112	Sourcing, parts and compon., Bust. dom.	Buster	Domestic sourcing, Bust.	7224110	Buster	Direct
Sourcing	2200	FI04224113	Sourcing, boats, Buster	Buster				Direct
Sourcing	2200	FI04224114	Sourcing, aft sale accessories & parts, Bust.	Buster				Direct
Sourcing	2200	FI04224115	Sourcing, support, Buster	Buster				Indirect
Sourcing	2200	FI04224211	Sourcing, aluminum, Buster	Buster				Direct
Sourcing	2200	FI04224212	Sourcing, parts and components, Buster for.	Buster	Foreign sourcing, Buster	7224210	Buster	Direct
Sourcing	2200	FI04224213	Sourcing, other materials, Buster	Buster				Direct
Sourcing	2200	FI04224214	Inv ch&accruals dir material, Buster	Buster				Direct
Logistics	2300	FI04234101	Distribution, Buster	Buster	Logistics, Buster	7234100	Buster	Indirect
Logistics	2300	FI04234102	Warehousing, Buster	Buster				Indirect
Production	2100	FI04431002	Buster Mfg IT	Buster				Indirect
IT	4300	FI04431003	Buster IT	Buster				
Production	2100	FI04219001	Purchase, Common	Common				Indirect
Production	2100	FI04219003	Facility, general	Common				Indirect
Production	2100	FI04219004	General manufacturing	Common	Gen manufacturing	7219000	Common	Indirect
Sourcing	2200	FI04229001	General sourcing	Common	Gen sourcing	7229000	Common	Indirect
Production	2100	FI04299001	Customer service, Inha factory, Common	Common				Indirect
Production	2100	FI04299002	General operations	Common	Gen operations	7299000	Common	Indirect
Finance	4100	FI04411001	Finance	Common	Finance	9411000	Common	

HR	4200	FI04421001	HR	Common	HR	9421000	Common	
IT	4300	FI04431001	General IT	Common	IT	9431000	Common	
General adm.	4900	FI04499001	Common office costs	Common				
General adm.	4900	FI04499002	Gen admin, Common	Common	Gen admin	9499000	Common	
Selling	1100	FI04111002	Wholesale, Drive	Drive	Wholesale, Drive	7111006	Drive	
R&D	3000	FI04121201	NPD, Drive	Drive	NPD, Drive	7121200	Drive	
R&D	3000	FI04121202	Demo's and prototypes, Drive	Drive				
R&D	3000	FI04121203	R&D, Drive	Drive				
Marketing	1200	FI04122111	Brand marketing, Drive	Drive	Brand marketing, Drive	7122110	Drive	
Selling	1100	FI04131002	Selling, Drive	Drive	Selling, Drive	7131002	Drive	
Production	2100	FI04211422	Support, Drive	Drive	Support, Drive	7211422	Drive	Indirect
Production	2100	FI04211425	Quality, Drive	Drive	Quality, Drive	7211425	Drive	Indirect
Sourcing	2200	FI04224221	Sourcing, boats, Drive	Drive	Foreign sourcing, Drive	7224220	Drive	Direct
Sourcing	2200	FI04224222	Sourcing, parts and components, Drive	Drive				Direct
Sourcing	2200	FI04224223	Sourcing, other materials, Drive	Drive				Direct
Sourcing	2200	FI04224224	Sourcing, after sale accessories & parts, Dri.	Drive				Direct
Sourcing	2200	FI04224225	Inv ch&accruals dir material, Drive	Drive				Direct
IT	4300	FI04431004	Drive IT	Drive				
Selling	1100	FI04112003	B2B sale, Forged	Forged	B2B, Forged	7112007	Forged	
Marketing	1200	FI04122121	Brand marketing, Forged	Forged	Brand marketing, Forged	7122120	Forged	
Production	2100	FI04211402	Manufacturing line, Forged	Forged	Manufacturing line, Forg.	7211402	Forged	Direct
Production	2100	FI04211405	Inv ch dir labor, Forged	Forged				Direct
Production	2100	FI04211412	Maintenance, Forged	Forged	Maintenance, Forged	7211412	Forged	Indirect
Production	2100	FI04211423	Support, Forged	Forged	Support, Forged	7211423	Forged	Indirect
Production	2100	FI04211428	Facility, Forged	Forged	Facility, Forged	7211428	Forged	Indirect
Sourcing	2200	FI04224121	Sourcing, iron, Forged	Forged	Domestic sourcing, Forg.	7224120	Forged	Direct
Sourcing	2200	FI04224122	Sourcing, other materials, Forged	Forged				Direct
Sourcing	2200	FI04224123	Inv ch&accruals dir material, Forged	Forged				Direct
Logistics	2300	FI04234301	Distribution, Forged	Forged	Logistics, Forged	7234300	Forged	Indirect