

**Current****Condition of Machine**

Grade	<b>A</b>	Can use the machine without repirements
Code1	A1	Product phase out
Code2	A2	Excess equipment
Code3	A3	Low Quality
Grade	<b>B</b>	Require the repairement with cost ( <= 500usd)
Code1	B1	Product phase out
Code2	B2	Excess equipment
Code3	B3	Low Quality
Grade	<b>C</b>	Require the repairement with cost (> 500usd)
Code1	C1	Product phase out
Code2	C2	Excess equipment
Code3	C3	Low Quality
Grade	<b>S</b>	Can not repaire
Code1	S1	No spare part supplier
Code2	S2	High repairement cost

**Factory IE's Proposal**

Code1	P1	Disposal
Code2	P2	Hold for sale
Code3	P3-1	Recommend for sale
Code4	P3-2	Hold for use

**New****Condition of Machine**

Grade	<b>A</b>	Can use the machine without repirement
Code1	A1	Product phase out
Code2	A2	
Code3	A3	Low Quality or Productivity ( Less than 90% vs buy-off UPH)
Grade	<b>B</b>	Require repairement (Less than 10% vs GBV)
Code1	B1	Product phase out
Code2	B2	Excess equipment
Code3	B3	Low Quality or Productivity
Grade	<b>C</b>	Require repairement (10 to 30% vs GBV)
Code1	C1	Product phase out
Code2	C2	Excess equipment
Code3	C3	Low Quality or Productivity
Grade	<b>S</b>	Require repairement (Over 30% vs GBV or Can't repair)
Code1	S1	No spare part supplier
Code2	S2	High repairement cost

**Factory IE's Proposal**

Code1	P1	Disposal
Code2	P2	Hold for sale (the following should be met )
		- Management with the authority to approve the action commits to a plan to sell.
		- The asset is available for immediate sale in its present condition, subject only to terms that are usual and customary when selling such assets.
		- The company has initiated an active program to locate a buyer.
		- The sale is probable and the asset transfer is expected to qualify as a completed sale within one year.
		- The company is actively marketing the asset at a reasonable price in relation to its current fair value.
Code3	P3-1	Hold and Recommend to sell
Code4	P3-2	Hold for use
Code5	P3-3	Hold for use after impairment