

**Ref No** : ACRSL39052/24  
**Company Name** : Seasons Creations Limited (SCL)  
**Assigned Ticker** : SsnsCLCtg  
**Activity** : RMG Knit, Manufacturing  
**Incorporated On** : 20 Aug 2003  
**Head Office** : 612,659 Abdul Ali Hat, Nazir Sha Complex, Pahartali, Chattogram

**Rating Type** : Corporate / Entity  
**Rating Validity** : 02 Oct 2025  
**Nature of Rating** : First Surveillance  
**Outlook** : Stable  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees

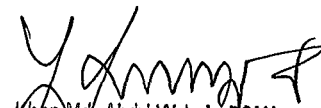
**Rating Summary**

Credit Rating	Current	Previous
Long-Term	BBB	BBB
Short-Term	ST-3	ST-3
Publishing Date	03 Oct 2024	07 Aug 2023

**Rating Explanation**

Rating	Explanation
BBB	Investment grade. Good credit quality and moderate expectation of credit risk. When assigned this rating indicates the obligor has adequate capacity to meet its financial obligations but this capacity remains more vulnerable to adverse economic conditions.
ST-3	Good certainty of timely payment. Liquidity factors and company fundamentals are sound. Although ongoing funding needs may enlarge total financing requirements, access to capital markets is good. Risk factors are small.

Rating Validity: This validity assumes no additional loan over that disclosed in FY23 [Ending June 30] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY21.

  
 Khan Md. Abdul Wahab, FCMA  
 Chief Executive Officer  
 ARGUS Credit Rating Services Ltd.