

**Ref No** : ACRSL28613/22  
**Company Name** : KSS Knit Composite Limited (KSSKCL)  
**Assigned Ticker** : KSSKnitComp  
**Activity** : Knit garments manufacturing  
**Incorporated On** : 08 Feb 2007  
**Head Office** : House-19, Road-22, Block-K, Banani, Dhaka-1213, Bangladesh.

**Rating Type** : Corporate / Entity  
**Rating Validity** : 06 Apr 2023  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees

**Rating Summary**

Credit Rating	Current	Previous
Long-Term	A-	A-
Short-Term	ST-3	ST-3
Publishing Date	07 Apr 2022	31 Dec 2020

**Rating Explanation**

Rating	Explanation
A-	Investment grade. High credit quality and low expectation of credit risk. When assigned this rating indicates the obligor has strong capacity to meet its financial obligations but may be vulnerable to adverse economic conditions compared to obligors with higher credit ratings.
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 FY21 [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.