

Ref No : ACRSL31040/22 Company Name : B & S Cotton (BSC)

Assigned Ticker : BSCttnNara

Activity : Yarn Manufacturer, Trading

Incorporated On: 12 Sep 2021

Head Office : 30/8, Loyal Tank Road, Harun Complex, Narayangonj, Bangladesh

Rating Type : SME / Entity
Rating Validity : 15 Dec 2023

Analyst(s) : ACRSL Analyst Team

Committee(s) : ACRSL Rating Committees

Rating Summary

Credit Rating	Current	Previous
SME	AQSE-3	N/A
Publishing Date	15 Dec 2022	N/A

Rating Explanation

Rating	Explanation
AQSE-3	ARGUS Quantitative Small Enterprise-3 is a High rating grade assigned to small enterprises by ARGUS Credit Rating Services Ltd (ACRSL)'s quantitative SE ratings model. When assigned, this rating indicates the obligor, relative to other small enterprises, has strong capacity to meet its financial obligations but may be vulnerable to adverse economic conditions.

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.