

**Ref No** : ACRL38262/24  
**Company Name** : Little Star Spinning Mills Limited (LSSML)  
**Assigned Ticker** : LSSpMLtd  
**Activity** : Textile Miscellaneous, Manufacturing  
**Incorporated On** : 10 Aug 1999  
**Head Office** : House#454, Road#31, New DOHS, Mohakhali, Dhaka, Bangladesh

**Rating Type** : SME / Entity  
**Rating Validity** : 11 Aug 2025  
**Nature of Rating** : Surveillance  
**Outlook** : Stable  
**Analyst(s)** : ACRL Analyst Team  
**Committee(s)** : ACRL Rating Committees

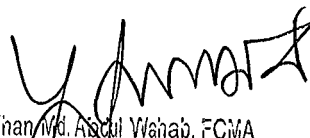
#### Rating Summary

Credit Rating	Current	Previous
SME	AQME-2	AQME-2
Publishing Date	12 Aug 2024	20 Jul 2023

#### Rating Explanation

Rating	Explanation
AQME-2	ARGUS Quantitative Medium Enterprise-2 is a Very High rating grade assigned to medium enterprises by ARGUS Credit Rating Services Ltd (ACRL)'s quantitative ME ratings model. When assigned, this rating indicates the obligor, relative to other medium enterprises, has very strong capacity to meet its financial obligations and it is unlikely that this capacity will be impacted adversely by foreseeable events.

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.

  
Kian Md. Aschil Wahab, FCMA  
Chief Executive Officer  
ARGUS Credit Rating Services Ltd.