

Ref No	: ACRSL38331/24
Company Name	: Best One (BO)
Assigned Ticker	: BstOneNElp
Activity	: Apparel, Manufacturing
Incorporated On	: 05 Jul 2018
Head Office	: 52, Mirpur Road, Zahir AC Market (5th Floor), New Elephant Road, Dhaka-1205, Bangladesh

: SME / Entity
: 18 Aug 2025
Surveillance
: Stable
: ACRSL Analyst Team
: ACRSL Rating Committees

Rating Summary

Credit Rating	Current	Previous
SME	AQSE-3	AQSE-3
Publishing Date	19 Aug 2024	17 Aug 2023

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 FY24 [Ending December 31] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY22.

Khan Ma bul Wahab, FCMA

Chief Executive Officer AFIOUS Credit Rating Services Ltd.