

| 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.