

**Ref No** : ACRSL38877/24  
**Company Name** : Comfort Power Technology Limited (CPTL)  
**Assigned Ticker** : CmTechLtd  
**Activity** : Electronic Goods, Trading  
**Head Office** : House-184/8/Ka, East Goran, Titas Road, Khilgaon, Dhaka-1219, Bangladesh

**Rating Type** : SME / Entity  
**Rating Validity** : 06 Oct 2025  
**Nature of Rating** : Initial  
**Outlook** : Stable  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees

#### Rating Summary

Credit Rating	Current	Previous
SME	AQSE-4	N/A
Publishing Date	07 Oct 2024	N/A

#### Rating Explanation

Rating	Explanation
AQSE-4	ARGUS Quantitative Small Enterprise-4 is a Good 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 adequate capacity to meet its financial obligations but this capacity remains more vulnerable to adverse economic conditions.

Rating Validity: This validity assumes no additional loan over that disclosed in FY23 [Ending March 31] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY22.



**Junaid Alam**  
CRO & Head of Operations  
ARGUS Credit Rating Services Ltd.