

Ref No : ACRSL38867/25
Company Name : Comfort Collection Limited (CCL)
Assigned Ticker : CmfCLSvr
Activity : RMG Knit, Manufacturing
Incorporated On : 01 Jan 2009
Head Office : Jamur, Muchipara, Tetul Jhara, Hemayetpur, Savar, Dhaka, Bangladesh

Rating Type : Corporate / Entity
Rating Validity : 27 Nov 2025
Nature of Rating : First Surveillance
Outlook : Stable
Analyst(s) : ACRSL Analyst Team
Committee(s) : ACRSL Rating Committees

Rating Summary

Credit Rating	Current	Previous
Long-Term	BBB-	BBB-
Short-Term	ST-4	ST-4
Publishing Date	28 Nov 2024	23 Nov 2023

Rating Explanation

Rating	Explanation
BBB-	Investment grade. Good credit quality and moderate expectation of credit risk. When assigned this rating indicates the obligor has adequate capacity to meet its financial obligations but this capacity remains more vulnerable to adverse economic conditions.
ST-4	Satisfactory liquidity and other protection factors qualify issues as to investment grade. Risk factors are larger and subject to more variation.

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.


 Kamal Md. Abdul Wahab, FCMA
 Chief Executive Officer
 ARGUS Credit Rating Services Ltd.