

**Ref No** : ACRSL40253/24  
**Company Name** : Cosmos Energy Services (Pvt.) Limited (CESPL)  
**Assigned Ticker** : CmsEngLtd  
**Activity** : Indenting, Commission Agent  
**Incorporated On** : 17 Jun 1997  
**Head Office** : 69/1, New Circular Road, Malibagh, Ramna, Dhaka, Bangladesh

**Rating Type** : SME / Entity  
**Rating Validity** : 08 Dec 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-3      | N/A      |
| Publishing Date | 09 Dec 2024 | N/A      |

#### 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 June 30] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY22.

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