

Ref No : ACRSL40509/25
Company Name : Comfort Knit Fashion Limited (CKFL)
Assigned Ticker : CmfKntFshL
Activity : RMG Knit, Manufacturing
Incorporated On : 05 Mar 1998
Head Office : 96, Darus Salam, Mirpur, Dhaka, Bangladesh

Rating Type : Corporate / Entity
Rating Validity : 01 Jun 2026
Nature Of Rating : Second 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-3	ST-3
Publishing Date	02 Jun 2025	30 May 2024

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-3	Good certainty of timely payment. Liquidity factors and company fundamentals are sound. Although ongoing funding needs may enlarge total financing requirements, access to capital markets is good. Risk factors are small.

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.



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