



**ARGUS CREDIT RATING SERVICES LTD.  
(ACRSL)**

## Credit Rating Report

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**Rahman & Sons**

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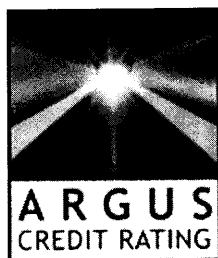
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**Ref No** : ACRSL10160/12  
**Company Name** : M/S Rahman & Sons (MSRS)  
**Assigned Ticker** : MSRS  
**Activity** : Imports and distributions of Sinopec and Great wall Brand lubricants.  
**Incorporated On** : 26 Mar 2005  
**Head Office** : House # 303, Road # 19-B, New DOHS, Mohakhali, Dhaka, Bangladesh

**Rating Type** : Corporate / Entity  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees

#### Rating Summary

Credit Rating	Current	Previous
Long-Term	BB	N/A
Short-Term	ST-3	N/A
Publishing Date	30 Dec 2012	N/A

#### Rating Explanation

Rating	Explanation
BB	This category for an institution is considered to be with high risk. Timely repayment of financial obligations is impaired by serious problems which the entity is faced with. Whilst an entity rated in this category might be currently meeting obligations in time, It is considered speculative and weak capacity and is subject to high credit risk.
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 FY12 [ending 30 June] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY12.