



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

## Credit Rating Report

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**B & B Sales and Marketing**

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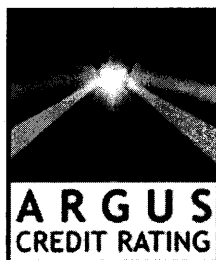
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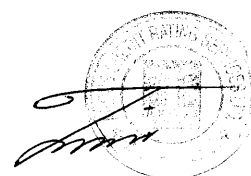
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**Ref No** : ACRSL10352/13  
**Company Name** : B & B Sales and Marketing (BBSales)  
**Assigned Ticker** : BBSales  
**Activity** : Importer, Assembler & Seller of various table fan and baby toys.  
**Incorporated On** : 13 Sep 2009  
**Head Office** : Suite-808, Paltan Tower (8th Floor), 87 Purana Paltan Lane, Dhaka-1000, 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	22 Aug 2013	N/A

#### Rating Explanation

Rating	Explanation
BB+	Speculative grade. Substantial credit risk. When assigned this rating indicates the obligor has business or other alternatives to meet current financial obligations but is substantially vulnerable to adverse economic conditions that may impair ability to meet such obligations in the future.
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 September 30] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY12.