

Ref No : ACRSL40019/25
Company Name : B2 (B2)
Assigned Ticker : B2Gulshan
Activity : Textile Miscellaneous, Trading
Incorporated On : 13 Jun 2018
Head Office : Plot-62, Road-130, Gulshan South Avenue C/A, Dhaka-1212,
Bangladesh

Rating Type : SME / Entity
Rating Validity : 12 May 2026
Nature of Rating : Initial
Outlook : Stable
Analyst(s) : ACRSL Analyst Team
Committee(s) : ACRSL Rating Committees

Rating Summary

Credit Rating	Current	Previous
SME	AQME-3	N/A
Publishing Date	12 May2025	N/A

Rating Explanation

Rating	Explanation
AQME-3	ARGUS Quantitative Medium Enterprise-3 is a High rating grade assigned to medium enterprises by ARGUS Credit Rating Services Ltd (ACRSL)'s quantitative ME ratings model. When assigned, this rating indicates the obligor, relative to other medium 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 FY23.



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