

**Ref No** : ACRSL33294/23  
**Company Name** : A. B Porda Gallery (ABPG)  
**Assigned Ticker** : ABPrdGlr  
**Activity** : Consumer Staples Miscellaneous, Trading  
**Incorporated On** : 13 Jul 2016  
**Head Office** : 1844/A, Muslim Gazi Complex, Shah Kabir Mazar Road, Uttarkhan,  
Dhaka, Bangladesh

**Rating Type** : SME / Entity  
**Rating Validity** : 26 Jun 2024  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees

#### Rating Summary

| Credit Rating   | Current     | Previous |
|-----------------|-------------|----------|
| SME             | AQSE-3      | N/A      |
| Publishing Date | 26 Jun 2023 | 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 FY22 [Ending December 31] 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.