

Credit Rating Report

Esha & Brothers & its sister concern, Esha Trading



Ref No : ACRL39953/25
Company Name : Esha & Brothers & its sister concern, Esha Trading (EB)
Assigned Ticker : EshaBro
Activity : Real Estate Miscellaneous, Trading
Head Office : House-01, Road-01, Washpur Garden City, Keraniganj, Dhaka, Bangladesh

Rating Type : SME / Entity
Rating Validity : 04 May 2026
Nature Of Rating : Initial
Outlook : Stable
Analyst(s) : ACRL Analyst Team
Committee(s) : ACRL Rating Committees

Rating Summary

Credit Rating	Current	Previous
SME	AQSE-3	N/A
Publishing Date	05 May 2025	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 (ACRL)'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 FY24 [Ending December 31] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY22.


Khan Md. Asad Hossain, FOMA
Chief Executive Officer
ARGUS Credit Rating Services Ltd.