

**Ref No** : ACRSL39033/25  
**Company Name** : Dipu Enterprise (DE)  
**Assigned Ticker** : DipuEnterpriseAram  
**Activity** : Consumer discretionary Miscellaneous, Trading  
**Incorporated On** : 13 May 2013  
**Head Office** : 135, Arambagh, Motijheel C/A, Dhaka-1000, Bangladesh

**Rating Type** : SME / Entity  
**Rating Validity** : 22 Jan 2026  
**Nature of Rating** : Second Surveillance  
**Outlook** : Stable  
**Analyst(s)** : ACRSL Analyst Team  
**Committee(s)** : ACRSL Rating Committees


#### Rating Summary

Credit Rating	Current	Previous
SME	AQSE-3	AQSE-3
Publishing Date	23 Jan 2025	30 Nov 2023

#### 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 FY24 [Ending December 31] audited/management certified balance sheet and that management has disclosed all material & adverse to financials since FY22.

  
Md. Abdul Wahab, FCMA  
Chief Executive Officer  
ARGUS Credit Rating Services Ltd.