


C E R T I F I C A T E

This is to certify that the dissertation titled ' A Study of Working Capital of Shri. Datta Shetkari Sahakari Sakhar Karkhana Limited, Shirol from 1981 to 1985' is a genuine and bonafide work prepared by Mr. Nair R.P.Pillai under my guidance and submitted to the Shivaji University, Kolhapur for the award of the degree of Master of Philosophy in Commerce and Management.

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