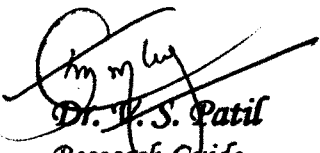


CERTIFICATE

This is to certify that, the dissertation entitled, "A STUDY OF MANUFACTURE AND SALE OF BY-PRODUCTS OF SUGAR FACTORIES : A CASE STUDY OF RAJARAMBAPU PATIL SAHAKARI SAKHAR KARKHANA LTD. RAJARAMNAGAR, SAKHARALE " has been completed by Smt. V. V. Kharat under my guidance and submitted to the Shivaji University, Kolhapur in partial fulfilment of the requirement for the Degree of MASTER OF PHILOSOPHY in Commerce and Management.

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