

CERTIFICATE OF GUIDE

This is to certify that the dissertation entitled "***An Analysis of Cash Flow Statements of selected Indian Companies of Chemical Industry***" submitted to Saurashtra University, Rajkot by **MR. KALPESH B. GELDA** for the degree of Doctor of Philosophy in Commerce under the Department of Commerce, Rajkot is based on the research work carried out by him under my supervision and guidance. To the best of my knowledge and belief, it has not been submitted to any other university or this university for the any type of degree.

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