



**Guru Ghasidas Vishwavidyalaya, Bilaspur**

( A Central University established by Central University Act. 2009 )

**Department of commerce**

# Certificate of Achievement



This is to Certify that

**ANKUSH KERKETTA**

has successfully completed his/her project work on topic

**STUDY ON THE FINANCIAL PERFORMANCE ANALYSIS OF BHEL  
(BHARAT HEAVY ELECTRICAL LIMITED)**

under the supervision of

**Dr. Utkarsh kumar**

For M.Com 4th Semester (Academic Session 2020-21) for compulsory partial fulfillment of project report

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