



IIP: World Journal of Humanities and Social Sciences



International online open-access, Double blind peer reviewed / Refereed Journal

Impact Factor: IIFS: 5.75

ISSN: 3107-6661

CERTIFICATE OF PUBLICATION

This is to certify that the paper titled “**OWNERSHIP-WISE FRP PAYMENT PERFORMANCE OF SUGAR FACTORIES IN MAHARASHTRA DURING THE 2024-25 SEASON**” authored by “**Dr. Santosh Ishwara Barale**” has been published in **Vol. 1 Issue IV (October-December) (2025) ISSN: 3107-6661 (Online)** in ‘IIP: World Journal of Humanities and Social Sciences’ is an online open access double blind peer reviewed / refereed international journal with impact factor 5.75.

IIPWJHSS-2025-IV-036



Website: www.iipublications.com//iipwjhss

Copyright © 2026

Dr. S. S. Maske
Editor-in-chief