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This certifies that the research paper entitled **“Moderating Role of Board Independence on the Effect of Environmental and Corporate Social Sustainability Disclosure on Firm Value of Listed Non-Financial Firms in Nigeria”** authored by **“DANIEL, Emmanuel Kayode”** was reviewed by experts in this research area and accepted by the board of “Quest Journals Publication” which has published in **“Quest Journal of Research in Business and Management”**, ISSN (Online): 2347-3002, Volume-11, Issue-8, Page No.: 88-102, [2023].

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