

(i) Subsidiary - A company that is owned and controlled by another company.
 (ii) Parent - A company that owns and controls another company.
 (iii) Associate - A company in which an investor has significant influence but not control.
 (iv) Joint Venture - A business arrangement in which two or more parties agree to pool their resources for a specific task.



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 MODULE - 2 OF 3
 RELEVANT FOR MAY, 2022 EXAMINATION AND ONWARDS

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