Company Law Glossary

A–C

Accountant	लेखाकार	Person responsible for company accounts.
Annual General Meeting (AGM)	वार्षिक सामान्य बैठक	Yearly meeting of shareholders.
Articles of Association (AOA)	आर्टिकल्स ऑफ़ एसोसिएशन	Internal rules governing company.
Authorized Capital	अधिकृत पूंजी	Maximum capital a company can raise.
Auditor	लेखा परीक्षक	Person auditing company accounts.
Board of Directors	निदेशक मंडल	Governing body of the company.
Bylaws / Bye-laws	नियमावली	Internal regulations of the company.
Call on Shares	शेयर पर कॉल	Demand by company for unpaid share money.
Capital	पूंजी	Money contributed for business.
Certificate of Incorporation	पंजीकरण प्रमाणपत्र	Legal recognition of company formation.

SWIPE

D–F

Debenture	ऋणपत्र	Debt instrument issued by company.
Director	निदेशक	Member of board managing company affairs.
Dividend	लाभांश	Share of profits distributed to shareholders.
Documents of Company	कंपनी के दस्तावेज़	AOA, MOA, certificates, etc.
Double Taxation	दोहरी कराधान	Taxing company profits and shareholder dividends.
Deposit	जमाकर रखी धनराशि	Money taken from public/ shareholders.
Equity Share	इक्विटी शेयर	Share representing ownership.
Exempted Companies	मुक्त कंपनियां	Companies exempted from certain provisions.
External Audit	बाहरी लेखा परीक्षा	Audit by independent auditor.
Foreign Company	विदेशी कंपनी	Company incorporated outside India.

G–L

General Meeting	सामान्य बैठक	Meeting of shareholders.
Holding Company	मूल कंपनी	Owns controlling interest in another company.
Independent Director	स्वतंत्र निदेशक	Director not part of management.
Inspection of Records	अभिलेख निरीक्षण	Right to inspect company documents.
Internal Audit	आंतरिक लेखा परीक्षा	Audit by internal team.
Investor	निवेशक	Person putting money in company.
Issued Capital	जारी पूंजी	Capital actually issued to shareholders.
Joint Venture	संयुक्त उद्यम	Partnership between companies for project.
Judicial Review	न्यायिक समीक्षा	Court review of company acts.

M–P

Managing Director (MD)	प्रबंध निदेशक	Director in executive role.
Memorandum of Association (MOA)	मेमोरेंडम ऑफ़ एसोसिएशन	Defines company objectives and powers.
Minority Shareholder	अल्पसंख्यक शेयरधारक	Owns small portion of shares.
Nominee Director	नामांकित निदेशक	Director representing a stakeholder.
Non-Convertible Debenture (NCD)	गैर-परिवर्तनीय ऋणपत्र	Cannot convert to equity.
Paid-Up Capital	भुगतान पूंजी	Capital paid by shareholders.
Preferential Share	विशेषाधिकार शेयर	Share with priority in dividend/ repayment.
Private Company	निजी कंपनी	Company with restrictions on share transfer.
Public Company	सार्वजनिक कंपनी	Can invite public to subscribe shares.
Prospectus	संभावित विवरण	Document inviting public investment.

Q–T

Quorum	कोरम	Minimum members for valid meeting.
Qualified Audit Repor	योग्य लेखा परीक्षा रिपोर्ट	Audit report with reservations.
Registrar of Companies (ROC)	कंपनी रजिस्ट्रार	Government officer regulating companies.
Resolution	प्रस्ताव	Decision passed in meeting.
Remuneration	पारिश्रमिक	Payment to directors/managers.
Related Party Transaction	संबंधित पक्ष लेनदेन	Transaction with director/relative company.
Secretarial Audit	सचिवीय लेखा परीक्षा	Audit of compliance by company secretary.
Share Capital	शेयर पूंजी	Capital divided into shares.
Shareholder / Member	शेयरधारक	Owner of shares in company.
Special Resolution	विशेष प्रस्ताव	Resolution passed with 75% majority.

U–Z

Unissued Shares	अप्रकाशित शेयर	Shares not yet offered to public.
Unlisted Company	सूचीबद्ध नहीं	Company not traded on stock exchange.
Vesting of Shares	शेयर का स्वामित्व	Legal ownership granted to shareholder.
Voting Rights	मतदान अधिकार	Right to vote in company decisions.
Winding Up	कंपनी समाप्ति	Dissolution of company.
Workers' Participation	कर्मचारियों की भागीदारी	Employee representation in management.
Wrongful Trading	गलत व्यापार	Trading when insolvent.
Zero Coupon Debenture	शून्य-कूपन ऋणपत्र	Debenture with no periodic interest.
Officers of Company	कंपनी के अधिकारी	Directors, managers, secretaries.
Oppression & Mismanagement	दमन और कुप्रबंधन	Minority shareholders' remedies.

Acts / Statutes

Companies Act, 2013	कंपनियां अधिनियम, 2013	Governs company law in India.
SEBI Act, 1992	सेबी अधिनियम, 1992	Securities & Exchange Board regulation.
Companies (Amendment) Act	कंपनियां (संशोधन) अधिनियम	Amendments to Companies Act.
Limited Liability Partnership Act, 2008	सीमित देयता साझेदारी अधिनियम	Governs LLPs.
Competition Act, 2002	प्रतिस्पर्धा अधिनियम	Prevents anti-competitive practices.
Depositories Act, 1996	डिपॉज़िटरी अधिनियम	Governs demat shares.
Securities Contracts (Regulation) Act, 1956	प्रतिभूतियों अनुबंध अधिनियम	Stock market regulations.
Insolvency and Bankruptcy Code, 2016	दिवाला और दिवालियापन संहिता	Corporate insolvency law.
Companies (Management & Administration) Rules	प्रबंधन और प्रशासन नियम	Internal company management.
Companies (Accounts) Rules	लेखा नियम	Accounting and auditing compliance.

Key Concepts / Principles

Corporate Veil	निगमित परदा	Company separate from shareholders.
Lifting the Corporate Veil	निगमित परदे को हटाना	Court holds shareholders liable.
Minority Protection	अल्पसंख्यक सुरक्षा	Rights of minority shareholders.
Share Transfer	शेयर हस्तांतरण	Selling or transferring shares.
Buy-Back of Shares	शेयर खरीदना	Company buying back its own shares.
Debenture Redemption	ऋणपत्र का निपटान	Paying back debenture holders.
Inspection of Registers	रजिस्टर का निरीक्षण	Right to inspect statutory registers.
Fiduciary Duty	विश्वासनीय कर्तव्य	Director’s duty to act in company interest.
Fraudulent Trading	धोखाधड़ी व्यापार	Trading to defraud creditors.
Corporate Governance	कॉर्पोरेट शासन	System of management and control.

Miscellaneous Terms

Accounts & Audit	लेखा और लेखा परीक्षा	Financial reporting and compliance.
Annual Return	वार्षिक विवरण	Report filed with ROC.
Board Meeting	निदेशक मंडल की बैठक	Directors' meeting.
Capital Reduction	पूंजी में कमी	Reducing company share capital.
Collective Investment Scheme (CIS)	सामूहिक निवेश योजना	Investment pooling scheme.
Corporate Social Responsibility (CSR)	कॉर्पोरेट सामाजिक उत्तरदायित्व	Social initiatives by company.
Debenture Trustee	ऋणपत्र संरक्षक	Protects debenture holders.
Dividend Distribution Policy	लाभांश वितरण नीति	Policy for distributing profits.
Encumbrance	बंधन	Claim/charge on company property.
Equity Capital	इक्विटी पूंजी	Ownership capital.

Advanced / Specialized

Fraudulent Preference	धोखाधड़ी प्राथमिकता	Favoring one creditor unfairly.
Hybrid Security	मिश्रित प्रतिभूति	Security combining debt & equity features.
Initial Public Offering (IPO)	प्रारंभिक सार्वजनिक प्रस्ताव	First public issuance of shares.
Insolvency Resolution Process (IRP)	दिवालियापन समाधान प्रक्रिया	Corporate debt resolution.
Liquidator	परिसमापक	Person managing winding up.
Majority Rule	बहुमत नियम	Decisions by majority.
Memorandum Clause	मेमोरेंडम खंड	Clauses in MOA.
Nominal Share	नाममात्र शेयर	Share with face value only.
Preferential Allotment	विशेष आवंटन	Shares allotted to select investors.
Venture Capital Funding	उद्यम पूंजी वित्त	Investment in start-ups for equity.