

H. TREATMENT OF CORPORATE ACTIONS⁵⁰⁰

- (i) Involuntary corporate actions: In case of corporate actions where investors have no choice in the matter, for example: *demerger of companies*, etc., the compliance status of RGESS demat account shall not change.
- (ii) Voluntary corporate actions: In case of corporate actions where investors have the option to exercise his choice and thereby result in debit of securities, for example: *buy-back*, etc., the same shall be considered as a sale transaction for the purpose of the scheme.

Consolidated list of ‘corporate actions’

Sr. No.	Corporate Action	Classification (Involuntary or Voluntary)
1	Amalgamation	Involuntary
2	Scheme of Arrangement	Involuntary
3	Reduction of Capital	Involuntary
4	Bonus issue	Involuntary
5	Buy Back of Shares	Voluntary (Involuntary in case of court intervention)
6	Stock Split	Involuntary
7	Consolidation of Shares	Involuntary
8	Conversion of Partly Paid up	Involuntary
9	Dividend [Final/ Interim/ Special]	Involuntary
10	Exchange of Share Certificate [Name change]	Involuntary
11	Rights Issue	Voluntary
12	Conversion (compulsory)*	Involuntary
13	Conversion (optionally)*	Involuntary
14	Redemption	Involuntary (voluntary, if there is option to continue with revised terms)
15	Dividend on Mutual Fund	Involuntary
16	Redemption of Mutual Fund	Involuntary on maturity (voluntary, if there is option to shift between different scheme(s) or on account of exit option due to change in fundamental attributes of scheme)

* Considering any conversion into equities (e.g.: Conversion of warrants into equities)

⁵⁰⁰ SEBI Circular No.CIR/MRD/DP/32/2012 dated December 6, 2012