www.taxguru.in

1. (1) These rules may be called the Companies (Listing of equity instruments in permissible jurisdictions) Amendment Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Throughout the Companies (Listing of equity shares in permissible jurisdictions) Rules, 2024 (hereinafter referred to as the principal rules), for the word "shares", wherever it occurs, the word "instruments' shall be substituted.

3. In the principal rules, in sub-rule (1) of rule 2, after clause (b), the following clause shall be inserted, namely: -

'(ba) "equity instruments" means equity shares, convertible debentures, preference shares issued by an Indian Company;'

4. In the principal rules, in rule 3,-

(i) in clause (a), after the word, "companies", the words, "other than public companies in the International Financial Services Centres jurisdiction", shall be inserted;

(ii) after clause (b), the following clause shall be inserted, namely:–

"(c) unlisted public companies in the International Financial Services Centres jurisdiction, in so far as they are in accordance with the provisions of the International Financial Services Centres Authority Act, 2019 (50 of 2019) and with the regulations framed thereunder.".

5. In the principal rules, in rule 4, for the words "existing shareholders" occurring at both the places, the words "existing holders" shall be substituted.

6. In the principal rules, in rule 5,

(i) in clause (d), after the words "has a negative net worth" the following proviso, shall be inserted, namely: -

"Provided that a company having a negative net worth shall be eligible to issue its equity instruments for listing, if the issuer undertakes to allot at least seventy-five per cent. of the net offer to qualified institutional buyers in accordance with the regulations framed in this regard by the respective securities market regulator in permissible jurisdiction for purpose of this rule.".

(ii) in clause (e), in the proviso, for the words "two years", the words, "more than six months" shall be substituted;

(iii) in clause (g), after the words "specified period", the words "and such default has not been made good" shall be inserted;

7. In the principal rules, in the Second Schedule, for Form LEAP – 1, the following form shall be substituted, namely:–

Form No. LEAP-1

Form for submission of Prospectus with the Registrar
(Listing of equity instruments in permissible jurisdictions-1)
[Pursuant to sub-section (3) of section 23 of the Companies Act, 2013 and rule 4 of the Companies (Listing of Equity instruments in Permissible Jurisdictions) Rules, 2024]

सत्यमेव जयते

Form Language
● English ○ Hindi

Refer the instruction kit for filing the form

*All fields marked in * are mandatory.*

1. (a) *Corporate Identity Number (CIN) of the company [ ] Pre-fill

2. (a) *Name of the company [ ]

(b) *Address of the Registered Office of the company [ ]

(c) *E-mail Id of the company [ ]

3. * Purpose of application

www.taxguru.in

O Filing of prospectus

(a) Date of approval of Securities regulator/ stock exchange (DD/MM/YYYY)

(b) Date of submission of prospectus with Securities regulator/ stock exchange (DD/MM/YYYY)

4. * Information with regard to pending inspection, investigation or inquiry:

(a) Whether an inspection has been ordered against the company under the Companies Act, 2013
O Yes O No

(b) Whether an investigation has been ordered against the company under the Companies Act, 2013
O Yes O No

(c) Whether an Inquiry has been ordered against the company under the Companies Act, 2013
O Yes O No

Attachments:

1.	* Copy of the approval of securities regulator/stock exchange	Max 2 MB	Choose	Download	Remove
2.	* Copy of acknowledgement of filing of prospectus	Max 2 MB	Choose	Download	Remove
3.	* Copy of the prospectus	Max 2 MB	Choose	Download	Remove
4.	Optional attachments, if any	Max 2 MB	Choose	Download	Remove

Declaration

To the best of my knowledge and belief, the information given in this form and attachments is correct and complete. I have been authorized by board of directors' resolution dated* (DD/MM/YYYY) to sign and submit this form.

It is further declared that the company has complied with all the provisions of these rules.

***To be digitally** :

DSC BOX

*Designation

(*Director/Manager/Company Secretary/CEO/CFO*)

*Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of company secretary.

Certificate by Practicing Professional

It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

***To be digitally signed by**

DSC BOX

www.taxguru.in

O Chartered Accountant (in whole-time practice) or
O Cost Accountant (in whole-time practice) or
O Company Secretary (in whole-time practice)

Whether Associate or Fellow
O Associate O Fellow

Membership Number

Certificate of Practice Number

Save Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement or false certification and punishment for false evidence respectively.

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the filing company.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

[F. No. 5/1/2021-CL-I-Part(1)]

BALAMURUGAN D., Jt. Secy.

Note:—The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification number G.S.R. 61(E), dated the 24th January, 2024 and lastly amended *vide* notification G.S.R. 443(E), dated the 3rd July, 2025.

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.