

CPE HOURS REQUIREMENTS FOR EACH CALENDAR YEAR APPICABLE FROM 1-1-2023 ONWARDS

1. All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:

- a. Complete at least 40 CPE credit hours in each Calendar Year.
- b. Complete minimum 20 CPE credit hours of structured learning during the calendar year.
- c. Balance 20 CPE credit hours can be completed either through Structured or Unstructured learning (as per Member's choice).

2. All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:

- a. Complete at least 20 CPE credit hours of either structured or unstructured learning (as per Member's choice) during the calendar year.

3. All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:

- a. Complete at least 30 CPE credit hours of either structured or unstructured learning (as per member's choice) during the calendar year.

4. The following class of members are exempted from CPE credit hours requirement:

A. A member is exempted only for the particular Calendar year during which he gets membership for the first time.

B. Other Exemptions to members:

- i. All the members (aged 60 years and above) who are not holding Certificate of Practice.
- ii. Judges of Supreme Court, High Court, District Courts and Tribunal
- iii. Members of Parliament/MLAs/MLCs
- iv. Governors of States
- v. Centre and State Civil Services
- vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
- vii. Judicial officers
- viii. Members in Military Service

C. Temporary Exemptions:

- i. Female members for one Calendar year on the grounds of pregnancy.
- ii. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
- iii. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPED. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).

Note:-

1. The Council has decided to have mandatory 2 Structured CPE Hours each on topics of “Standards on Auditing” and “Code of Ethics” (total 4 Structured CPE Hours) during every Calendar year through **DLH/Physical mode** (applicable from Calendar Year 2020 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year through **DLH/Physical mode**.
2. Out of 20 Structured CPE Hours which is mandatory to be completed by Members below 60 years and holding COP, in each Calendar year starting from 2023 (including mandatory CPE hours on “Code of ethics” and “Standard on auditing”), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub till any further modification. For Calendar Year 2023, the members who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) till 31.03.2023 will get credit on actual basis.