

CPE HOURS REQUIREMENTS FOR THE BLOCK PERIOD OF 3 YEARS (1-1-2014 TO 31-12-2016) TO BE COMPLIED WITH BY DIFFERENT CATEGORIES OF MEMBERS

A. 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 90 CPE credit hours in a rolling period of three-years.**
- b) Complete minimum 20 CPE credit hours of structured learning in each calendar year.**
- c) Out of the 90 CPE Credit Hours as mentioned above, 30 CPE credit hours can be completed either through Structured or Unstructured learning (as per Member's choice).**

B. 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 45 CPE credit hours either structured or unstructured learning (as per Member,s choice) in rolling period of three-years**
- b) Complete minimum 10 CPE credit hours of either structured or unstructured learning (as per member's choice) in each calendar year.**

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

- a) Complete at least an aggregate of 70 CPE credit hours of either Structured or Unstructured Learning (as per member's choice) in a rolling period of three years**
- b) Complete minimum of 10 CPE credit hours being an aggregate of either Structured or Unstructured Learning in the first calendar year i.e. 2014.**
- c) Complete minimum of 20 CPE credit hours being an aggregate of either Structured or Unstructured Learning (as per member's choice) in the second and third calendar years i.e. 2015 & 2016**