

Subject: Gentle Reminder - Completion of Pending CPE Hours for Calendar Year 2024 Latest by June 30, 2025 (Level I of Consequential Provisions)

Dear Member,

Greetings!!

This is in continuation of our earlier announcement dt. 30-12-2024 regarding "Extension of last date of CPE hours' compliance for the Calendar year 2024 - From 31st December, 2024 to 28th February, 2025" which is hosted at link <https://www.icai.org/post/cpe-ext-of-last-date-of-cpe-hours-compliance-for-year2024>.

As per CPE Statement,2023 hosted at <https://www.icai.org/post/issuance-of-cpe-statement-2023> it was informed that consequential provisions for non-compliance with CPE hours' requirements applicable to various categories of members on yearly basis was made effective from Calendar year 2024 onwards, and the duration of consequential provisions at Level I is from January 1st to June 30th for calendar year 2024 and onwards. Further it is mentioned in the above announcement that duration of consequential provisions at Level I (from January 1st to June 30th) would be changed to March 1st to June 30th, 2025 specifically for calendar year 2024 to avoid hardship to members.

Accordingly, you all are hereby requested to check your CPE Compliances for calendar year 2024 as per above notification and as per [CPE Hours Requirements for Members for Each Calendar Year Applicable from 1-1-2023 onwards](#) and **if you have complied with CPE requirements please ignore the below email** and pass on this information to other professional colleagues.

However, **if you are yet to meet the requirements, you are kindly advised to complete the requisite CPE hours for Calendar year 2024 as prescribed for non-complied members at Level-I of [Consequential provisions for non-compliance with CPE hours requirement on yearly basis from calendar year 2024 onwards](#) ^{NEW} latest by 30th June 2025, and further no extension would be given.**

Important:

1) Members who are non-compliant with CPE hours requirements for 2024 are currently at Level I and Consequential provision at Level I is given below:

"Members who fail to complete their CPE requirement by the end of calendar year 2024 shall be given an extended period until 30th June 2025 to make up for the shortfall. They must obtain **twice the shortfall** in CPE hours, in addition to the regular CPE hours requirement for 2025."

2) Failure to comply with CPE hours requirements for the year 2024 by 30th June 2025, will escalate your status to Level II and subsequent levels, as per the Consequential Provisions (refer to page 4 at <https://shorturl.at/RI9c8> for illustration). Consequences of Level II include:

"Names of members who do not comply by 30th June 2025 shall be classified under non-compliance status from 1st July 2025, and this status will be reflected on the CPE Portal under the member's login until full compliance is achieved."

This communication serves as a **gentle reminder to all non-compliant members for Calendar year 2024, to complete their CPE requirements latest by 30th June 2025 to avoid escalation to Level II** and its associated consequences.

Your timely compliance is crucial to uphold professional standards and avoid potential difficulties that may arise from non-compliance at subsequent levels. For any query may write at cpeadmin@icai.in .

With Kind Regards,

Chairman

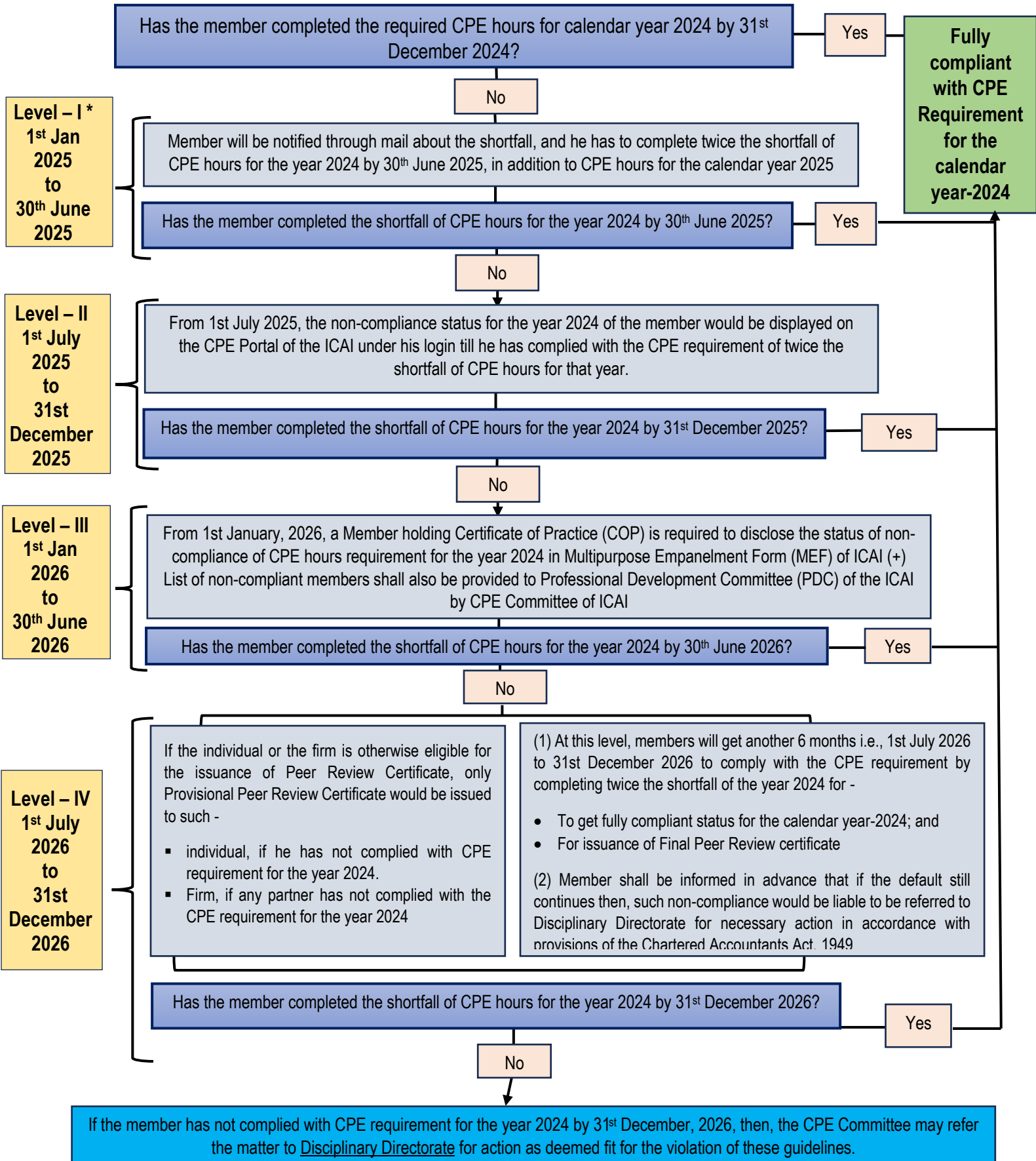
Vice-Chairman

Continuing Professional Education Committee

The Institute of Chartered Accountants of India (Set up by an Act of Parliament)

CONSEQUENTIAL PROVISIONS FOR NON-COMPLIANCE WITH CPE HOURS REQUIREMENT ON YEARLY BASIS" FROM CALENDAR YEAR 2024 ONWARDS

Illustration for Calendar Year-2024



*Duration of consequential provisions at Level I (from January 1st to June 30th) is reduced to March 1st to June 30th, 2025 specifically for calendar year 2024.