### Prudential and Structural Islamic Financial Indicators (PSIFIs) for Islamic Banks

<table>
<thead>
<tr>
<th>Country: Afghanistan</th>
<th>Time period covered: 2018Q2 - 2021Q3</th>
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#### Core Prudential Islamic Financial Indicators (PIFIs)

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<td>1,029.6</td>
<td>1,054.7</td>
<td>8,785.4</td>
<td>14.0%</td>
<td>6,793.8</td>
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<td>894.6</td>
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<td>6,793.8</td>
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**For more information on PSIFIs please visit http://psifi.ifsb.org**
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### CP14: Liquid assets to short-term liabilities

- **Total assets**: 187.8%, 160.7%, 132.2%, 151.8%, 288.6%, 144.6%, 79.8%, 197.4%, 148.8%, 180.9%, 111.8%, 137.1%, 145.9%, 197.4%

### CP15: Liquidity coverage ratio (LCR)

- **Net total cash outflows over the next 30 calendar days**: 669.1%, 177.1%

### CP16: Net stable funding ratio (NSFR)

- **Available stable funding (ASF)**: 1206.9%
- **Required stable funding (RSF)**: 313.9%

### Sensitivity to Risks

- **Net foreign exchange open position to capital**: 168.5% 201.6% 254.4% 96.5% 250.0% 200.0% 28.0% 80.0% 210.2% 246.8% 286.2% 208.6% 145.6% 129.5%

### CP17: Net foreign exchange open position to capital

- **Total regulatory capital**: 9,339.1 9,780.5 9,781.5 141.8%
- **Total financing at end of current period**: 20,845.6 22,274.1 23,866.6 26,308.4 33,088.7 28,974.4
- **Growth of financing to previous period**: 111.8% 177.1%

### CP18: Large exposures to capital

- **Total regulatory capital**: 9,339.1 9,780.5 9,781.5 141.8%
- **Total financing at end of current period**: 20,845.6 22,274.1 23,866.6 26,308.4 33,088.7 28,974.4
- **Growth of financing to previous period**: 111.8% 177.1%

### CP19: Growth of financing to previous period

- **Total financing at end of current period**: 20,845.6 22,274.1 23,866.6 26,308.4 33,088.7 28,974.4
- **Growth of financing to previous period**: 111.8% 177.1%

### Additional Prudential Islamic Financial Indicators (PIFIs)

- **Income distributed to investment account holder (IAH)**: 50.7% 39.6% 32.9% ...
- **Income distributed to IAH**: ...
- **Total income from assets funded by profit-sharing investment accounts (PSA)**: ...
- **Income distributed to IAH**: ...

- **Total income from assets funded by PSA**: 39.8% 41.8% 28.4% 30.2% 39.7% 37.4% 28.6% 28.6% 27.4% 27.3% 20.8% 23.1% 20.2% 24.1%

- **Total off-balance sheet items to total assets**: ...

- **Available stable funding (ASF)**: ...

- **Total liquidity ratio (LCR)**: ...

- **Required stable funding (RSF)**: ...

- **Structured securitisation**: ...

- **Other**: ...

### AD01: Income distributed to investment account holder (IAH)

- **Total income from assets funded by profit-sharing investment accounts (PSA)**: ...
- **Income distributed to IAH**: ...

- **Total income from assets funded by PSA**: 39.8% 41.8% 28.4% 30.2% 39.7% 37.4% 28.6% 28.6% 27.4% 27.3% 20.8% 23.1% 20.2% 24.1%

- **Total off-balance sheet items to total assets**: ...

### AD02: Off-balance sheet items to total assets

- **Total liquidity ratio (LCR)**: ...

### AD03: Foreign-currency denominated funding to total funding

- **Total liquidity ratio (LCR)**: ...

### AD04: Foreign-currency denominated financing to total financing

- **Total liquidity ratio (LCR)**: ...

### AD05: Value of Sukuk holdings to capital

- **Sukuk holdings**: ...

### AD06: Value (or percentage) of 'Sharīʿah-compliant financing by economic activity

- **Sectoral distribution**: ...

- **Agriculture, forestry, hunting and fishing**: ...
- **Mining and quarrying**: ...
- **Manufacturing**: ...
- **Electricity, gas, steam and air-conditioning supply (fuel, petroleum)**: ...
- **Water supply, sewerage and waste management**: ...
- **Construction**: ...
- **Wholesale and retail trade; repair of motor vehicles and motorcycles**: ...
- **Transportation and storage**: ...
- **Accommodation and food service activities (general goods)**: ...
- **Information and communication**: ...
- **Financial and insurance activities**: ...
- **Real estate activities (assets acquired for leasing)**: ...
- **Professional, scientific and technical activities**: ...
- **Administrative and support service activities**: ...
- **Public administration and defense; compulsory social security**: ...
- **Other**: ...

### Additional Prudential Islamic Financial Indicators (PIFIs)

- **Total regulatory capital (or balance sheet capital)**: ...
- **Value of large exposures**: ...
- **Total financing at end of current period**: 20,845.6 22,274.1 23,866.6 26,308.4 33,088.7 28,974.4
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- **Total off-balance sheet items to total assets**: ...

### AD02: Off-balance sheet items to total assets

- **Total liquidity ratio (LCR)**: ...

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- **Total liquidity ratio (LCR)**: ...

### AD04: Foreign-currency denominated financing to total financing

- **Total liquidity ratio (LCR)**: ...

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- **Manufacturing**: ...
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- **Construction**: ...
- **Wholesale and retail trade; repair of motor vehicles and motorcycles**: ...
- **Transportation and storage**: ...
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- **Information and communication**: ...
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- **Professional, scientific and technical activities**: ...
- **Administrative and support service activities**: ...
- **Public administration and defense; compulsory social security**: ...
- **Other**: ...

### Additional Prudential Islamic Financial Indicators (PIFIs)

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**AD07 Value (or percentage) of gross NPF by economic activities**

*Value of gross NPF*

**Economic activity**

(a) agriculture, forestry, hunting and fishing
(b) mining and quarrying
(c) manufacturing
(d) electricity, gas, steam and air-conditioning supply
(e) water supply, sewerage and waste management
(f) construction
(g) wholesale and retail trade; repair of motor vehicles and motorcycles
(h) transport and storage
(i) accommodation and food service activities
(j) information and communication
(k) financial and insurance activities
(l) real estate activities
(m) professional, scientific and technical activities
(n) administrative and support service activities
(o) public administration and defense; compulsory social security
(p) education
(q) human health and social work activities
(r) arts, entertainment and recreation
(s) other service activities (import)
(t) activities of households as employers
(u) other financing of households
(v) activities of extraterritorial organisations and bodies
(u*) financing to nonresidents

**AD08 Value (or percentage) of returns by major type of Sharī`ah-compliant contract**

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**Structural Islamic Financial Indicators (SIFIs)**

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For more information on PSIFIs please visit http://psifi.ifsb.org
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1. Unlike IFSB practice, our fee-based income is not included in CP09 and CP10 as this item comes under ST05. If we add fee-based income in CP09 and CP10, then this will affect the ST05 (Gross income) and it will not match with other items. The methodology that we use is different as the sub-component of Earnings before taxes and Zakat contains different items than what PSB includes. For example, we do not count fee-based item under gross income but count it under Earnings before taxes and Zakat.
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