

**Metadata for Prudential and Structural Islamic Financial Indicators (PSIFIs) of Islamic Windows**

Country:		Malaysia												
Time period covered:		2016Q3												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std <sup>1</sup>	Shar'ah-compliant	Reporting status	Break-in-series	
<b>Capital Adequacy : Basel Standard</b>														
<b>CP01a</b>	<b>CAR</b>													
	Total regulatory capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	Risk-weighted assets (RWA)	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
<b>CP02a</b>	<b>Tier 1 capital to RWA</b>													
	Tier 1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
<b>CP03a</b>	<b>Common Equity Tier 1 (CET1) capital to RWA</b>													
	CET1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
<b>Capital Adequacy: IFSB Formula</b>														
<b>CP01b</b>	<b>CAR (IFSB)</b>													
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP02b</b>	<b>Tier 1 capital to RWA (IFSB)</b>													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP03b</b>	<b>Common Equity Tier 1 (CET1) capital to RWA (IFSB)</b>													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Asset Quality</b>														
<b>CP04</b>	<b>Gross nonperforming financing (gross NPF) ratio</b>													
	Gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP05</b>	<b>Net nonperforming financing (net NPF) to capital</b>													
	Net NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP06</b>	<b>Provisions for gross nonperforming financing (gross NPF)</b>													
	Provisions	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>Earnings</b>														
<b>CP07</b>	<b>Return on assets (ROA)</b>													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP08</b>	<b>Return on equity (ROE)</b>													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Equity	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP09</b>	<b>Net profit margin</b>													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP10</b>	<b>Cost to income</b>													
	Operating costs	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>Leverage</b>														
<b>CP11</b>	<b>Capital to assets (balance sheet definition)</b>													
	Tier 1 capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP12</b>	<b>Leverage (regulatory definition)</b>													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...	
<b>Liquidity</b>														
<b>CP13</b>	<b>Liquid assets ratio</b>													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP14</b>	<b>Liquid assets to short-term liabilities</b>													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Short-term liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
<b>CP15</b>	<b>Liquidity coverage ratio (LCR)</b>													
	Stock of Shar'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...	
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...	
<b>CP16</b>	<b>Net stable funding ratio (NSFR)</b>													
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...	

Not applicable

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std <sup>1</sup>	Shar'ah-compliant	Reporting status	Break -in-series
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
<b>Sensitivity to Market Risk; Other</b>													
<b>CP17</b>	<b>Net foreign exchange open position to capital</b>												
	Net FX open position	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>CP18</b>	<b>Large exposures to capital</b>												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP19</b>	<b>Growth of financing to private sector</b>												
	Total financing at end of current period	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total financing at end of same period in previous year	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>Additional Prudential Islamic Financial Indicators (PIFIs)</b>													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
<b>AD01</b>	<b>Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)</b>												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD02</b>	<b>Total off-balance sheet items to total assets</b>												
	Off-balance sheet items	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>AD03</b>	<b>Foreign-currency denominated funding to total funding</b>												
	FX funding	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total funding	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>AD04</b>	<b>Foreign-currency denominated financing to total financing</b>												
	FX financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>AD05</b>	<b>Value of Sukūk holdings to capital</b>												
	Sukūk holdings	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>AD06</b>	<b>Value (or percentage) of Shar'ah-compliant financing by economic activity</b>												
	Value of Shar'ah-compliant financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...
	(b) mining and quarrying	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(c) manufacturing	...	...	...	...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(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 (export)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>AD07</b>	<b>Value (or percentage) of gross NPF by economic activities</b>												
	Value of gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	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) transportation and storage	...	...	...	...	...	...	...	...	...	...	...	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) information and communication	...	...	...	...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std <sup>1</sup>	Shari'ah-compliant	Reporting status	Break -in-series
	(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 (export)	...	...	...	...	...	...	...	...	...	...	...	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD08</b>	<b>Value (or percentage) of returns by major type of Shari'ah-compliant contract</b>												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	Murabahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah/Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
<b>Structural Islamic financial Indicators (SIFIs)</b>													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
<b>WS01</b>	<b>Number of Islamic banks</b>	M	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of domestic branch offices	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of ATMs	...	...	...	...	...	...	...	...	...	...	...	...
<b>WS02</b>	<b>Number of employees</b>	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
<b>WS03</b>	<b>Total assets</b>	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total Shari'ah-compliant financing (excluding interbank financing)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sukuk holdings	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other Shari'ah-compliant securities	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	All other assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>WS04</b>	<b>Total funding/liabilities</b>	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Profit-sharing investment accounts (PSIA)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Nonremunerative funding (current account, Wadiah)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sukuk issued	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other Shari'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	All other liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Capital and reserves	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>WS05</b>	<b>Total revenues</b>	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Financing based	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Fee based	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>WS06</b>	<b>Earnings before taxes and Zakat</b>	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
<b>WS07</b>	<b>Value (or percentage) of financing by type of Shari'ah-compliant contract</b>												
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Murabahah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Commodity Murabahah/ Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Musharakah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std <sup>1</sup>	Shari'ah-compliant	Reporting status	Break -in-series
	<i>Wakālah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Qarḍ Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
	<i>(i)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(ii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(iii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
<b>WS08</b>	<b>Assets held by domestic systemically important Islamic banks</b>	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Bank Negara Malaysia*

Note:

*n.a* *Not applicable*

*(...)* *Indicates the metadata is not available*

<sup>1</sup> Accounting standards used are GAAP and IFRS