

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

Country:		Turkey													
Time period covered:		2018Q1													
Core Prudential Islamic Financial Indicators (PIFIs)															
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation ¹	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series		
Capital Adequacy: Basel Standard															
CP01a	CAR														
	Total regulatory capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Risk-weighted assets (RWA)	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP02a	Tier 1 capital to RWA														
	Tier 1 capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	RWA	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA														
	CET1 capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	RWA	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Capital Adequacy: IFSB Formula															
CP01b	CAR (IFSB)														
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
CP02b	Tier 1 capital to RWA (IFSB)														
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB)														
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
Asset Quality															
CP04	Gross nonperforming financing (gross NPF) ratio														
	Gross NPF	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total financing	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP05	Net nonperforming financing (net NPF) to capital														
	Net NPF	...	Q	NC	M	Sup	DC	O	B	...	IFRS 9	SC	...	...
	Total regulatory capital	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP06	Provisions for gross nonperforming financing (gross NPF)														
	Provisions	...	Q	NC	M	Sup	DC	O	B	...	IFRS 9	SC	...	...
	Gross NPF	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Earnings															
CP07	Return on assets (ROA)														
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP08	Return on equity (ROE)														
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Equity	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP09	Net profit margin														
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Gross income	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP10	Cost to income														
	Operating costs	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Gross income	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Leverage															
CP11	Capital to assets (balance sheet definition)														
	Tier 1 capital	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP12	Leverage (regulatory definition)														
	Tier 1 capital	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Exposure	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Liquidity															
CP13	Liquid assets ratio														
	Liquid assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP14	Liquid assets to short-term liabilities														
	Liquid assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Short-term liabilities	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP15	Liquidity coverage ratio (LCR)														
	Stock of Shar'ah-compliant high quality liquid assets	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total net cash outflows over the next 30 calendar days	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
CP16	Net stable funding ratio (NSFR)														
	Available stable funding (ASF)	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Required stable funding (RSF)	...	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Sensitivity to Market Risk; Other															
CP17	Net foreign exchange open position to capital														

Not applicable

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	Net FX open position	Q	NC	M	Sup	DC	O	B	...	IFRS	SC
	Total regulatory capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC
CP18	Large exposures to capital												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
CP19	Growth of financing to private sector												
	Total financing at end of current period	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total financing at end of same period in previous year	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
Additional Prudential Islamic Financial Indicators (PIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
AD01	Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
AD02	Total off-balance sheet items to total assets												
	Off-balance sheet items	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	...	...	...	...	...	...	...	...	...	...	...	...
	Total funding	...	...	...	...	...	...	...	...	...	...	...	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total regulatory capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
AD06	Value (or percentage) of Shari'ah-compliant financing by economic activity												
	Value of Shari'ah-compliant financing	...	...	...	...	...	...	...	...	...	...	...	...
	Sectoral distribution												
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
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) transportation 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	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation ¹	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Sharī'ah-compliant contract												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisnā	...	...	...	...	...	...	...	...	...	...	...	...
	Ijārah/Ijārah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muḍārabah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
Structural Islamic financial Indicators (SIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
	Number of domestic branch offices	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
	Number of ATMs	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
BS02	Number of employees	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
BS03	Total assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Sukūk holdings	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other Sharī'ah-compliant securities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Interbank financing	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	All other assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
BS04	Total funding/liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Profit-sharing investment accounts (PSIA)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Nonremunerative funding (current account, Wadī'ah)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Sukūk issued	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other Sharī'ah-compliant securities issued	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Interbank funding/liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	All other liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Capital and reserves	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
BS05	Total revenues	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Financing based	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Fee based	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
BS06	Earnings before taxes and Zakat	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
BS07	Value (or percentage) of financing by type of Sharī'ah-compliant contract												
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah/ Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisnā	...	...	...	...	...	...	...	...	...	...	...	...
	Ijārah / Ijārah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muḍārabah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
WS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation ¹	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
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Source: *Banking Regulation and Supervision Agency*

Note:

Not applicable

Indicates the data is not available

¹ The aggregation code, 'Other', means that the data covers stand alone Islamic banks and their foreign branches.

PSIFI metadata codes for Islamic Banks

Column	Metadata Code	Description
Basel Version	Basel I Basel II Basel III Mixed	Basel I Basel II Basel III Mixed Basel
IFSB Formula	IFSB Std IFSB SD O	IFSB Standard IFSB Supervisory Discretion Others
Periodicity	A S Q M O	Annual Semiannual Quarterly Monthly Other
Currency	NC SDR USD O	National currency Special drawing rights U.S. dollar Other
Units	B M T G	Billions Millions Thousands General (1, 2, 3, etc...)
Data Source	Sup Fin MFS NA O	Supervisory Financial Accounts Monetary and Financial Statistics National accounts Other
Consolidation	CBDC CBDI DC O	Cross-border domestically controlled basis Cross-border domestically incorporated Domestically consolidated (DC) data Other
Aggregation	IIFSS O	Stand-alone Islamic banks, and Islamic subsidiaries of conventional banks (domestic and foreign control) Other
Structure	B C HC W O	Bank as separate corporation Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries) Holding company Islamic Window or Islamic banking branch of conventional bank Other
Control	D G F O	Domestic (private) Domestic (government or public sector) Foreign Other
Accounting Standard	AAOIFI IFRS GAAP O	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing & Governance Standard International Financial Reporting Standards Generally Accepted Accounting Principles Others
Shariah-Compliant	SC NSC MSC	Shariah-compliant Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Reporting status	blank R E I S P RB	New data Revised Estimated Incomplete Survey Preliminary Rebased
Break-in-series	B G	Break in series Gap in series (no data for designated period)
Data period	yyyyA yyyyQ# yyyyM# O	Year and annual designator (2014A) Year and quarter designator (2014Q2) Year and month designator (2014M3) Other