

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

Time period covered:		Kazakhstan											
Core Prudential Islamic Financial Indicators (PIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharf'ah-compliant	Reporting status	Break -in-series
<i>Capital Adequacy: Basel Standard</i>													
CP01a	CAR												
	Total regulatory capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Risk-weighted assets (RWA)	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP02a	Tier 1 capital to RWA												
	Tier 1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	RWA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA (fill only if Basel III has been adopted)												
	CET1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	RWA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
<i>Capital Adequacy: IFSB Formula</i>													
CP01b	CAR (IFSB)												
	Total regulatory capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	RWA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP02b	Tier 1 capital to RWA (IFSB)												
	Tier 1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	RWA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB) (fill only if IFSB-15 has been adopted)												
	CET1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	RWA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
<i>Asset Quality</i>													
CP04	Gross nonperforming financing (NPF) ratio												
	NPF	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total financing	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP05	Net nonperforming financing (net NPF) to capital												
	Net NPF	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total regulatory capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP06	Provisions for gross nonperforming financing (NPF)												
	Provisions	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	NPF	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
<i>Earnings</i>													
CP07	Return on assets (ROA)												
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP08	Return on equity (ROE)												
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Equity	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP09	Net profit margin												
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Gross income	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP10	Cost to income												
	Operating costs	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Gross income	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
<i>Leverage</i>													
CP11	Capital to assets (balance sheet definition)												
	Tier 1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP12	Leverage (regulatory definition)												
	Tier 1 capital	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Exposure	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
<i>Liquidity</i>													
CP13	Liquid assets ratio												
	Liquid assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP14	Liquid assets to short-term liabilities												
	Liquid assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Short-term liabilities	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
CP15	Liquidity coverage ratio (LCR)												
	Stock of Sharf'ah-compliant high quality liquid assets												
	Total net cash outflows over the next 30 calendar days												
CP16	Net stable funding ratio (NSFR)												
	Available stable funding (ASF)												
	Required stable funding (RSF)												
<i>Sensitivity to Market Risk; Other</i>													
CP17	Net foreign exchange open position to capital												
	Net FX open position	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total regulatory capital	M	NC	T	NA	DC	IIFSS	B	G	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												
	Total financing at end of same period in previous year												
Additional Prudential Islamic Financial Indicators (PIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharf'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	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total income from assets funded by PSIA	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
AD02	Total off-balance sheet items to total assets												
	Off-balance sheet items	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total assets	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
AD03	Foreign-currency denominated funding to total funding												

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
	FX funding	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total funding	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Total financing	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings												
	Total regulatory capital												
AD06	Value (or percentage) of Shari'ah-compliant financing by economic activity												
	Value of Shari'ah-compliant financing	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	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	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	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												
	(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 Shari'ah-compliant contract												
	Total returns	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Murabahah												
	Commodity Murabahah / Tawwaruq												
	Salam												
	Istisna'												
	Jjarah/Jarah Muntahia Bittamlik												
	Mudharabah												
	Musharakah												
	Diminishing Musharakah												
	Wakalah												
	Qard Hassan												
	Others (please specify) ¹												
	(i)												
	(ii)												
	(iii)												
	Others												

Structural Islamic financial indicators (SIFIs)

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
ST01	Number of Islamic banks												
	Number of domestic branch offices												
	Number of ATMs												
ST02	Number of employees												
ST03	Total assets												
	Total Shari'ah-compliant financing (excluding interbank financing)	M	NC	T	NA	DC	IIFSS	B	G	IFRS	SC	...	...
	Sukuk holdings												

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
	Other Shari'ah-compliant securities		...	...	...	...	...	...	...	...	...	...	...
	Interbank financing		...	...	...	...	...	...	...	...	...	...	...
	All other assets		...	...	...	...	...	...	...	...	...	...	...
ST04	Total funding/liabilities and equities		...	...	...	...	...	...	...	...	...	...	...
	Profit-sharing investment accounts (PSIA)		...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)		...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wad'ah)		...	...	...	...	...	...	...	...	...	...	...
	Sukuk issued		...	...	...	...	...	...	...	...	...	...	...
	Other Shari'ah-compliant securities issued		...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities		...	...	...	...	...	...	...	...	...	...	...
	All other liabilities		...	...	...	...	...	...	...	...	...	...	...
	Capital and reserves		...	...	...	...	...	...	...	...	...	...	...
ST05	Total revenues		...	...	...	...	...	...	...	...	...	...	...
	Financing based	<i>M</i>	<i>NC</i>	<i>T</i>	<i>NA</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>G</i>	<i>IFRS</i>	<i>SC</i>	...	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)		...	...	...	...	...	...	...	...	...	...	...
	Fee based		...	...	...	...	...	...	...	...	...	...	...
	Other		...	...	...	...	...	...	...	...	...	...	...
ST06	Earnings before taxes and Zakat		...	...	...	...	...	...	...	...	...	...	...
ST07	Value (or percentage) of financing by type of Shari'ah-compliant contract		...	...	...	...	...	...	...	...	...	...	...
	Total financing	<i>M</i>	<i>NC</i>	<i>T</i>	<i>NA</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>G</i>	<i>IFRS</i>	<i>SC</i>	...	...
	Murabahah		...	...	...	...	...	...	...	...	...	...	...
	Commodity Murabahah/ Tawwaruq		...	...	...	...	...	...	...	...	...	...	...
	Salam		...	...	...	...	...	...	...	...	...	...	...
	Istisna'		...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik		...	...	...	...	...	...	...	...	...	...	...
	Mudharabah		...	...	...	...	...	...	...	...	...	...	...
	Musharakah		...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah		...	...	...	...	...	...	...	...	...	...	...
	Wakalah		...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan		...	...	...	...	...	...	...	...	...	...	...
	Others (please specify)		...	...	...	...	...	...	...	...	...	...	...
	(i)		...	...	...	...	...	...	...	...	...	...	...
	(ii)		...	...	...	...	...	...	...	...	...	...	...
	(iii)		...	...	...	...	...	...	...	...	...	...	...
	Others		...	...	...	...	...	...	...	...	...	...	...
ST08	Assets held by domestic systemically important Islamic banks		...	...	...	...	...	...	...	...	...	...	...

Source: National Bank of Kazakhstan

Note:

n. Not applicable

(. Indicates the data is not available