ifsb ISLAMIC FINANCIAL SERVICES BOARD

Prudential and structural Islamic financial indicators (Takaful): Full-fledged Takāful/Retakāful companies

Country:	Kingdom of Bahrain

Time period covered : *Ending Period: 2020Q3*

Code	Key Indicator	Standards	Periodicity	Currency	Units	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series	Data period
						PRUDENTIAL TAKĀFUL INDICATORS									
CAPITAL ADEQUACY															
TP01	**Risk-based capital adequacy ratio / Solvency capital requirement (SCR) (General)**														
	Qualifying capital available	*(Specify, if any)*	Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Minimum capital required	*(Specify, if any)*	Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
ASSET QUALITY															
TP02	**Technical reserves ratio (Family)**														
	Premium liabilities		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Claims liabilities		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP03a	**(Real estate + unquoted equities + debtors)/total assets (General)**														
	Real estate (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Unquoted equities (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Debtors (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP03b	**(Real estate + unquoted equities + debtors)/total assets (Family)**														
	Real estate (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Unquoted equities (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Debtors (+)		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP04	**Receivables due over 180 days to shareholders' equity (Family)**														
	Receivables due over 180 day		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Shareholders' equity		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP05a	**Equities/total assets (General)**														
	Total equities		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP05b	**Equities/total assets (Family)**														
	Total equities		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP06a	**Contributions receivable to written contributions (General)**														
	Contribution receivable		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	written contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP06b	**Contributions receivable to written contributions (Family)**														
	Contribution receivable		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	written contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
RETAKĀFUL AND ACTUARIAL															
TP07a	**Risk retention ratio (General)**														
	Net contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Gross contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP07b	**Risk retention ratio (Family)**														
	Net contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Gross contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP08	**Survival ratio (claims) (Family)**														
	Technical reserve		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Average of claims paid in last 3 years		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
MANAGEMENT SOUNDNESS															
TP09a	**Operating expense ratio (General)**														
	Total expense		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Net contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP09b	**Operating expense ratio (Family)**														
	Total expense		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Net contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
TP10a	**Gross premium/number of employees (General)**														
	Gross premium		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Number of employees		Q	n.a.	G	Sup	*(Select Consolidation)*	*(Select Aggregation)*	Select Structure)	*(Select Control)*	*(Select Accounting Std)*	*(Select Sharī'ah-Compliance)*	*(Select Reporting status)*	*(Select Break-in-series)*	*(Select data period)*
TP10b	**Gross premium/number of employees (Family)**														
	Gross premium		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Number of employees		Q	n.a.	G	Sup	*(Select Consolidation)*	*(Select Aggregation)*	Select Structure)	*(Select Control)*	*(Select Accounting Std)*	*(Select Sharī'ah-Compliance)*	*(Select Reporting status)*	*(Select Break-in-series)*	*(Select data period)*
TP11a	**Assets per employee (General)**														
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Number of employees		Q	n.a.	G	Sup	*(Select Consolidation)*	*(Select Aggregation)*	Select Structure)	*(Select Control)*	*(Select Accounting Std)*	*(Select Sharī'ah-Compliance)*	*(Select Reporting status)*	*(Select Break-in-series)*	*(Select data period)*
TP11b	**Assets per employee (Family)**														
	Total assets		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Number of employees		Q	n.a.	G	Sup	*(Select Consolidation)*	*(Select Aggregation)*	Select Structure)	*(Select Control)*	*(Select Accounting Std)*	*(Select Sharī'ah-Compliance)*	*(Select Reporting status)*	*(Select Break-in-series)*	*(Select data period)*
EARNINGS AND PROFITABILITY															
TP12	**Loss ratio (General)**														
	Loss incured		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*
	Net contribution		Q	NC	T	Sup	*(Select Consolidation)*	TO	T	D	AAOIFI	SC	blank	*(Select Break-in-series)*	*(Select data period)*

Code	Key Indicator	Standards	Periodicity	Currency	Units	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series	Data period
TP13	**Claims ratio (General)**														
	Total claims paid		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Net earned contributions		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP14a	**Expense ratio (General)**														
	Total expense		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Gross contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP14b	**Expense ratio (Family)**														
	Total expense		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Gross contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP15	**Investment income/net premium (General)**														
	Investment income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Net premium		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP16	**Investment income/investment assets (Family)**														
	Investment income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Investment assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP17	**Combined ratio (General)**														
	Loss ratio		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Expense ratio		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP18a	**Return on equity (General)**														
	Operators' net income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP18b	**Return on equity (Family)**														
	Operators' net income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP19a	**Return on assets (General)**														
	Operators' net income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP19b	**Return on assets (Family)**														
	Operators' net income		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP20a	**Total investment assets to shareholders' equity (General)**														
	Total invested assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP20b	**Total investment assets to shareholders' equity (Family)**														
	Total invested assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
LIQUIDITY															
TP21a	**Current ratio (General)**														
	Current assets (can be converted into cash within one year)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP21b	**Current ratio (Family)**														
	Current assets (can be converted into cash within one year)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP22a	**Liquid assets to current liabilities (General)**														
	Liquid assets (can be converted intor cash within 90 days)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TP22b	**Liquid assets to current liabilities (Family)**														
	Liquid assets (can be converted intor cash within 90 days)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	ADDITIONAL PRUDENTIAL *TAKĀFUL* INDICATORS														
TA01a	**Underwriting revenues/underwriting profit (General)**														
	Operating revenues		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Underwriting profit		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA01b	**Underwriting revenues/underwriting profit (Family)**														
	Operating revenues		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Underwriting profit		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA02a	**Operating and management expenses (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Management expenses (+)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period +)
	Bad and doubtful debts (+)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period +)
	Bad debts recovery (-)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period -)
TA02b	**Operating and management expenses (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period +)
	Management expenses (+)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period +)
	Bad and doubtful debts (+)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period +)
	Bad debts recovery (-)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period -)
TA03a	**Wakālah fee (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA03b	**Wakālah fee (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Fata period)
TA04a	**Net profit (after taxation/*zakat*) (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA04b	**Net profit (after taxation/*zakat*) (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA05a	**Distribution of channel (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(i) Agent/brokers		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(a) Affinity group schemes (e.g. a policy for members of a trade union)			NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)

Code	Key Indicator	Standards	Periodicity	Currency	Units	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series	Data period
	(b) Sales as add-ons to other products (e.g. travel *takāful* sold with a holiday)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(ii) Direct channel (over-the-counter)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(a) Offered by domestic TO or RT		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(b) Offered by TO or RT in another country		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(iii) Banca*Takāful*		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(iv) Internet channel		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(c) Offered by domestic TO or RT		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(d) Offered by TO or RT in another country		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(v) Telephone marketing														
TA05b	**Distribution of channel (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(i) Agent/brokers		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(a) Affinity group schemes (e.g. a policy for members of a trade union)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(b) Sales as add-ons to other products (e.g. travel *takāful* sold with a holiday)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(ii) Direct channel (over-the-counter)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(a) Offered by domestic TO or RT		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(b) Offered by TO or RT in another country		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(iii) Banca*Takāful*		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(iv) Internet channel		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(c) Offered by domestic TO or RT		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(d) Offered by TO or RT in another country		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	(v) Telephone marketing														
TA06a	*Takāful* penetration rate (General)														
	Annual *Takāful* Contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Gross domestic product (GDP)														
TA06b	*Takāful* penetration rate (Family)														
	Annual *Takāful* Contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Gross domestic product (GDP)														
TA07a	*Takāful* density rate (General)														
	Annual *Takāful* Contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total population														
TA07b	*Takāful* density rate (Family)														
	Annual *Takāful* Contribution		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total population														
TA08a	**Liquid assets to current liabilities (General)**														
	Liquid assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA08b	**Liquid assets to current liabilities (Family)**														
	Liquid assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Current liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA09a	**Gross retained premium (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA09b	**Gross retained premium (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA10a	**Contribution in *takāful* (General)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TA10b	**Contribution in *takāful* (Family)**		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
ADDITIONAL PRUDENTIAL INDICATORS SPECIFIC TO FAMILY *TAKĀFUL*															
TF01	Number of new business certificates of direct *takāful* operators (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TF02	Number of certificates in force of direct *takāful* operators (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TA03	Participating in new business: number of certificates (policies) or contributions		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TF04	Participating in new business: business in force (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TF05	Number of distribution of business (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TF06	Termination or expiry: number of certificates (no. of policies) (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
STRUCTURAL *TAKĀFUL* INDICATORS															
TS01a	Number of *takāful* operators (General)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TS01b	Number of *takāful* operators (Family)		(select periodicity)	n.a.	G	(Select Data source)	(Select Consolidation)	(Select Aggregation)	Select Structure)	(Select Control)	(Select Accounting Std)	(Select Sharī'ah-Compliance)	(Select Reporting status)	(Select Break-in-series)	(Select data period)
TS02a	Total assets of *takāful* funds (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS02b	Total assets of *takāful* funds (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS03a	Total contributions (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS03b	Total contributions (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS04a	Total equities (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS04b	Total equities (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS05a	Net contributions (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS05b	Net contributions (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS06a	Total claims (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS06b	Total claims (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS07a	Net claims (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS07b	Net claims (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS08a	Changes in *qard* (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS08b	Changes in *qard* (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS09a	Technical reserves (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS09b	Technical reserves (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS10a	Surplus/deficit in the PRF (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)

Code	Key Indicator	Standards	Periodicity	Currency	Units	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	*Sharī'ah*-compliant	Reporting status	Break -in-series	Data period
TS10b	Surplus/deficit in the PRF (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS11a	Total liabilities (General)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS11b	Total liabilities (Family)		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS12a	**Total liabilities to shareholders' equity (leverage) (General)**														
	Total liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS12b	**Total liabilities to shareholders' equity (leverage) (Family)**														
	Total liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Shareholders' equity		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS13a	**Total liabilities to total assets (leverage) (General)**														
	Total liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS13b	**Total liabilities to total assets (leverage) (Family)**														
	Total liabilities		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS14a	**Admissible assets to total assets (General)**														
	Admissible assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
TS14b	**Admissible assets to total assets (Family)**														
	Admissible assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)
	Total assets		Q	NC	T	Sup	(Select Consolidation)	TO	T	D	AAOIFI	SC	blank	(Select Break-in-series)	(Select data period)

Source: *Central Bank of Bahrain*

Notes:

n.a. Not applicable.

PSIFI metadata code forTakāful/Retakāful companies

Column	Metadata Code	Description
Standards	Specify, if any	
Periodicity	A	Annual
	S	Semiannual
	Q	Quarterly
	M	Monthly
	O	Other (Specify in metadata)
Currency	NC	National currency
	USD	U.S. dollar
	O	Other (Specify in metadata)
Units	B	Billions
	M	Millions
	T	Thousands
	G	General (1, 2, 3, etc…)
Data Source	Sup	Supervisory
	Fin	Financial Accounts
	O	Other (Specify in metadata)
Consolidation	DLC	Domestic location consolidation basis
	CBCSDI	Cross-border, Cross-sector, domestically incorporated consolidation basis
	O	Other (specify in metadata)
Aggregation	TO	of *Takāful/Retakāful* Operators (domestic and foreign control)
	O	Other (Specify in metadata)
Structure	T	Takāful/Retakāful Operators as separate corporation
	C	Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries)
	HC	Holding company
	W	Islamic Window or Takāful/Retakāful branch of conventional operators
	O	Other (specify in metadata)
Control	D	Domestic (private)
	G	Domestic (government or public sector)
	F	Foreign
	O	Other (Specify in metadata)
Accounting Standard	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions's Accounting, Auditing & Governance Standard
	IFRS 17	International Financial Reporting Standards
	O	Others (Specify in Metadata)
Shariah-Compliant	SC	Shariah-compliant
	NSC	Not Shariah-compliant
	MSC	Mixed Shariah-compliant and noncompliant
Reporting status	blank	New data
	R	Revised
	E	Estimated
	I	Incomplete
	S	Survey
	P	Preliminary
	RB	Rebased (Specify new base in metadata)
Break-in-series	B	Break in series (Specify in metadata)
	G	Gap in series (no data for designated period)
Data period	yyyyA	Year and annual designator (2019A)
	yyyyQ#	Year and quarter designator (2019Q2)
	yyyyM#	Year and month designator (2019M3)
	O	Other (specify in metadata)