

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

	Country:	Bangladesh												
	Time period covered:	2014A												
			Core Pru	Idential Islam	ic Finan	cial Indicators	(PIFIs)							
Code	Indicator		Periodicity		Unit		, ,	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	Adequacy: Basel Standard													
CP01a		5	0	*10		•	50	<b>#</b> 500			1500	20		
	Total regulatory capital Risk-weighted assets (RWA)	Basel II Basel II	S S	NC NC	M M	Sup Sup	DC DC	IIFSS IIFSS	B B	•••	IFRS IFRS	SC SC	S S	•••
CP02a	Tier 1 capital to RWA	Dasei II	3	NC	IVI	Sup	DC	IIFSS	ь		IFKS	30	3	
o. 02u	Tier 1 capital	Basel II	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	RWA	Basel II	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital RWA				•••					•••				
Canital	Adequacy: IFSB Formula		***					***	***	***				
	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)	***		•••		***	***	•••				•••		***
0. 002	CET1 capital													
	RWA					***					***			
Asset Q														
CP04	Gross nonperforming financing (gross NPF) ratio		_	*10		•	50	4500	_		(EDO	00		
	Gross NPF Total financing		S S	NC NC	M M	Sup Sup	DC DC	IIFSS IIFSS	B B		IFRS IFRS	SC SC	S S	
CP05	Net nonperforming financing (net NPF) to capital		3	NC	IVI	Sup	DC	111-33	ь		IFNO	30	3	***
	Net NPF		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total regulatory capital		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions Gross NPF		S S	NC NC	M M	Sup Sup	DC DC	IIFSS IIFSS	B B	• • • •	IFRS IFRS	SC SC	S S	
Earning			3	NC	IVI	Sup	DC	IIFSS	ь		IFKS	30	3	
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total assets		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP08	Return on equity (ROE)					_			_		.===			
	Net income (before extraordinary items, taxes, and Zakat) Equity		S S	NC NC	M M	Sup Sup	DC DC	IIFSS IIFSS	B B		IFRS IFRS	SC SC	S S	•••
CP09	Net profit margin		3	NC	IVI	Sup	DC	111-33	ь	***	IFNO	30	3	***
	Net income (before extraordinary items, taxes, and Zakat)		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Gross income		S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP10	Cost to income	N				_			_		.===			
	Operating costs Gross income	0	s s	NC NC	M M	Sup Sup	DC DC	IIFSS IIFSS	B B	•••	IFRS IFRS	SC SC	S S	•••
Leverag			3	NC	IVI	Sup	DC	IIFSS	ь	***	IFKS	30	3	
CP11	Capital to assets (balance sheet definition)	A												
	Tier 1 capital	р	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total assets	р	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP12	Leverage (regulatory definition)	!												
	Tier 1 capital Exposure	l C			•••	•••					•••		•••	•••
Liquidit		a				***					•••		***	
CP13	Liquid assets ratio	b												
	Liquid assets	1	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
0044	Total assets	е	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP14	Liquid assets to short-term liabilities Liquid assets		S	NC	М	C. m	DC	IIFSS	В		IFRS	SC	S	
	Short-term liabilities		S	NC NC	M	Sup Sup	DC DC	IIFSS	B B		IFRS IFRS	SC	S	***
	Liquidity coverage ratio (LCR)					Jup		00	_			55		***





Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	Stock of Sharī 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)												•••
Concitio	ity to Market Risk; Other												
CP17	Net foreign exchange open position to capital												
CFII		0	110		•		<b>#</b> 500	_		1500	00	•	
	Net FX open position	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total regulatory capital	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP18	Large exposures to capital												
	Value of large exposures	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total regulatory capital (or balance sheet capital)	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
CP19	Growth of financing to private sector												
	Total financing at end of current period	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total financing at end of same period in previous year	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total manoring at one or out to period in provided your				nancial Indicat		III 00	<u> </u>		II NO	30	3	
Code	Indicator	Periodicity		Unit		, ,	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	Income distributed to investment account holder (IAH) out of total income from assets												
AD01	funded by profit-sharing investment accounts (PSIAs)												
	Income distributed to IAH	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total income from assets funded by PSIA	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	
AD02	Total off-balance sheet items to total assets	3	,,,,	IVI	Sup	20	00	ر		,, AO	30	J	
AD02	Off-balance sheet items to total assets	S	NC	М	Crim	DC	IIFSS	В		IFRS	SC	S	
					Sup								
	Total assets	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	•••
AD03	Foreign-currency denominated funding to total funding												
	FX funding	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total funding	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
AD04	Foreign-currency denominated financing to total financing												
	FX financing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total financing	S	NC	М	Sup .	DC	IIFSS	В		IFRS	SC	S	
AD05	Value of Sukūk holdings to capital												
	Sukūk holdings	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Total regulatory capital (or balance sheet capital)	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	•••
AD06	Value (or percentage) of Sharī'ah-compliant financing by economic activity	3	NC	IVI	Sup	DC	111-33	ь		IFNO	30	3	
ADOO		0	NO		0	00	<i>"</i> "			/FDC	00	S	
	Value of Sharī ah -compliant financing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	3	***
	Sectoral distribution	_			_			_				_	•••
	(a) agriculture, forestry, hunting and fishing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(b) mining and quarrying	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	•••
	(c) manufacturing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	<ul><li>(d) electricity, gas, steam and air-conditioning supply</li></ul>	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(e) water supply; sewerage and waste management	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(f) construction	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	S	NC	М	Sup	DC	IIFSS	B		IFRS	SC	S	
	(h) transportation and storage	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	•••
	(i) accommodation and food service activities	S	NC	M	Sup	DC	IIFSS	В	•••	IFRS	SC	S	•••
	· ·	S	NC	M		DC	IIFSS	В		IFRS	SC	S	•••
	(j) information and communication	S			Sup							S	•••
	(k) financial and insurance activities	-	NC	М	Sup	DC	IIFSS	В		IFRS	SC	_	•••
	(I) real estate activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	<ul><li>(m) professional, scientific and technical activities</li></ul>	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	•••
	<ul> <li>(n) administrative and support service activities</li> </ul>												
	<ul><li>(o) public administration and defense; compulsory social security</li></ul>	***			***	***	***			***	***	***	***
	(p) education	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(q) human health and social work activities	S	NC	М	Sup .	DC	IIFSS	В		IFRS	SC	S	
	(r) arts, entertainment and recreation	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(s) other service activities (export)	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	***
	(t) activities of households as employers	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	•••
		S						_				S	***
	(t*) other financing of households		NC	М	Sup	DC	IIFSS	В	•••	IFRS	SC	_	***
	(u) activities of extraterritorial organisations and bodies												
	(u*) financing to nonresidents												
	(v) others	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF												
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	***





Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	(b) mining and quarrying												
	(c) manufacturing	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(d) electricity, gas, steam and air-conditioning supply	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	<ul><li>(e) water supply; sewerage and waste management</li></ul>	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(f) construction	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(h) transportation and storage	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(i) accommodation and food service activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(j) information and communication	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(k) financial and insurance activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(I) real estate activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(m) professional, scientific and technical activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(n) administrative and support service activities												
	(o) public administration and defense; compulsory social security												
	(p) education	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(q) human health and social work activities	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(r) arts, entertainment and recreation	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	(s) other service activities (export)	s	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	•••
	(t) activities of households as employers	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	***
	(t*) other financing of households	s	NC	M	Sup	DC	IIFSS	В		IFRS	SC	s	•••
	(u) activities of extraterritorial organisations and bodies												
	(u*) financing to nonresidents						•••				***		•••
	(v) others	 S	NC	M	Sup	DC	IIFSS	 B		 IFRS	SC	 S	
AD08	Value (or percentage) of returns by major type of Shari ah-compliant contract	3	, , , ,	ivi	Sup	20	,,, 00	ر		,,,,,,	30		
ADOO	Total returns												
	Murābahah	s	NC	М	Sup	DC	IIFSS	В		IFRS	SC	s	•••
	Commodity Murābahah / Tawwaruq				Sup								•••
	Salam	s	NC	M	Sup	DC	IIFSS	 В	***	IFRS	sc	s	•••
	Istisnā`	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	***
	ljārah / ljārah Muntahia Bittamlīk	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	
	Mudārabah	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	***
	Mushārakah	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	***
	Diminishing Mushārakah	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	***
	Wakālah	S	NC	M	Sup	DC	IIFSS	В		IFRS	SC	S	***
	Qard Hassan		NC		•	DC	IIFSS			IFRS		S	•••
	Others	S S	NC	M M	Sup	DC	IIFSS	В		IFRS	SC SC	S	•••
		3	NC		Sup			В			30	ŭ	
	(i) (ii)	***		•••							***		***
	(ii)	***					***			***			***
	(iii)												
	(iii) Others	Strue	 ctural Islamic	 financia	 I Indicators (S	 IFIs)							
Code	(iii) Others Indicator	Structure Periodicity	 ctural Islamic Currency	 financia Unit	I Indicators (S	IFIs) Consolidation	Aggregation	Structure			  Sharī`ah -compliant		Break -in-series
Code BS01	(iii) Others Indicator Number of Islamic banks	Structure Periodicity	ctural Islamic Currency n.a	financia Unit G	I Indicators (S Data source Sup	IFIs) Consolidation DC	Aggregation	Structure B	Control		Sharī`ah -compliant	Reporting status	
	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices	Structure S S S	ctural Islamic Currency n.a n.a	: financia Unit G G	I Indicators (S  Data source  Sup  Sup	IFIS) Consolidation DC DC	Aggregation #FSS	Structure B B	Control	Accounting Std	Sharī`ah-compliant SC	Reporting status S	
BS01	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs	Struce Periodicity S S S S	ctural Islamic Currency n.a n.a n.a	Unit G G G G	I Indicators (S Data source Sup Sup Sup Sup	Consolidation  DC  DC  DC  DC	Aggregation  ##FSS ##FSS	Structure  B B B B	Control	Accounting Std	Sharī`ah -compliant	Reporting status S S	Break -in-series
	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices	Structure S S S	ctural Islamic Currency n.a n.a	: financia Unit G G	I Indicators (S  Data source  Sup  Sup	IFIS) Consolidation DC DC	Aggregation #FSS	Structure B B	Control	Accounting Std	Sharī`ah-compliant SC	Reporting status S	Break -in-series
BS01 BS02	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees	Periodicity S S S S S S	ctural Islamic Currency n.a n.a n.a n.a	::: financia Unit G G G G G	Indicators (S  Data source  Sup  Sup  Sup  Sup  Sup	Consolidation DC DC DC DC DC	Aggregation  ##FSS  ##FSS  ##FSS	Structure  B B B B B	Control	Accounting Std	Sharī ah -compliant SC SC	Reporting status S S S S	Break -in-series
BS01	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets	Periodicity S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	G G G G	I Indicators (S  Data source  Sup  Sup  Sup  Sup  Sup  Sup	Consolidation DC DC DC DC DC DC	Aggregation  IIFSS IIFSS IIFSS IIFSS	Structure  B B B B B B	Control	Accounting Std	Shari ah-compliant SC SC SC	Reporting status S S S S	Break -in-series
BS01 BS02	Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah -compliant financing (excluding interbank financing)	Periodicity S S S S S S S	ctural Islamic Currency n.a n.a n.a NC NC	Unit G G G G M M	I Indicators (S Data source Sup Sup Sup Sup Sup Sup Sup	Fis) Consolidation DC DC DC DC DC DC DC	Aggregation #FSS #FSS #FSS #FSS	Structure  B B B B B B B	Control	Accounting Std	Sharī ah -compliant SC SC SC SC	Reporting status SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS	Break -in-series
BS01 BS02	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings	Periodicity S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	G G G G	I Indicators (S  Data source  Sup  Sup  Sup  Sup  Sup  Sup	Consolidation DC DC DC DC DC DC	Aggregation  IIFSS IIFSS IIFSS IIFSS	Structure  B B B B B B	Control	Accounting Std	Shari ah-compliant SC SC SC	Reporting status S S S S	Break -in-series
BS01 BS02	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC NC NC NC	Unit G G G G M M M M	I Indicators (S  Data source  Sup  Sup  Sup  Sup  Sup  Sup  Sup  Su	IFIs) Consolidation DC	Aggregation IIFSS	Structure  B B B B B B B C C C C C C C C C C C C	   	Accounting Std	Shari ah-compliant SC SC SC SC SC	Reporting status  S S S S S S	Break -in-series
BS01 BS02	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a NC NC NC NC NC NC NC	Crimancia Unit G G G G M M M M M M	Data source Sup	Consolidation DC	Aggregation IIFSS	Structure  B B B B B C B B B B B B B B B B B B B	Control	Accounting Std	Shari ah-compliant  SC	Reporting status S S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC NC NC NC NC NC NC NC NC	:: financia Unit G G G G G M M M M M M M	I Indicators (S  Data source Sup	IFIS) Consolidation DC	Aggregation IIFSS	Structure B B B B B B B B B B B B B B B B B B B	   	Accounting Std	Shari ah -compliant SC	Reporting status S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets Total funding/liabilities	Periodicity  S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	::: financia Unit G G G G G M M M M M M M M	I Indicators (S Data source Sup	DC D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah -compliant SC	Reporting status S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA)	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC NC NC NC NC NC NC NC NC	Unit G G G G M M M M M M M	I Indicators (S  Data source Sup	DC D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B	   	Accounting Std	Shari ah -compliant SC	Reporting status  S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.)	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	E financia Unit G G G G M M M M M M M M M M M M M M M	Data source Sup	DC D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah-compliant  SC	Reporting status S S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	(iii) Others  Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets  Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah- compliant securities Interbank financing All other assets  Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah)	Periodicity  S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	Unit G G G G M M M M M M M M M M M M M M M	I Indicators (S Data source Sup	IFIS)  Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B	    	Accounting Std	Shari ah -compliant SC	Reporting status S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks  Number of domestic branch offices  Number of ATMs  Number of employees  Total Sharī ah -compliant financing (excluding interbank financing)  Sukūk holdings  Other Sharī ah-compliant securities Interbank financing All other assets  Total funding/liabilities  Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.)  Nonrenumerative funding (current account, Wadī ah) Sukūk issued	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	E financia Unit G G G G M M M M M M M M M M M M M M M	Data source Sup	DC D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B	    	Accounting Std	Shari ah-compliant  SC	Reporting status S S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks  Number of domestic branch offices  Number of ATMs  Number of employees  Total assets  Total Sharī ah -compliant financing (excluding interbank financing)  Sukūk holdings  Other Sharī ah- compliant securities Interbank financing All other assets  Total funding/liabilities  Profit-sharing investment accounts (PSIA)  Other remunerative funding (Murābahah, Commodity Murābahah etc.)  Nonrenumerative funding (current account, Wadī ah)  Sukūk issued  Other Sharī ah-compliant securities issued	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	E financia Unit G G G G M M M M M M M M M M M M M M	I Indicators (S Data source Sup	DC D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah -compliant SC	Reporting status  S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah-compliant securities issued Interbank funding/liabilities	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	: financia Unit G G G G G M M M M M M M M M M M M M	I Indicators (S Data source Sup	IFIS)  Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah-compliant  SC	Reporting status  S S S S S S S S S S S S S S S S S S	Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks  Number of domestic branch offices  Number of ATMs  Number of employees  Total assets  Total Sharī ah -compliant financing (excluding interbank financing)  Sukūk holdings  Other Sharī ah- compliant securities Interbank financing All other assets  Total funding/liabilities  Profit-sharing investment accounts (PSIA)  Other remunerative funding (Murābahah, Commodity Murābahah etc.)  Nonrenumerative funding (current account, Wadī ah)  Sukūk issued  Other Sharī ah-compliant securities issued	Struu Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic  Currency  n.a  n.a  n.a  n.a  NC  NC  NC  NC  NC  NC  NC  NC  NC  N	:: financia Unit G G G G G M M M M M M M M M M M M M	I Indicators (S Data source Sup	Fish   Consolidation   DC	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah -compliant SC		Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total assets Total Sharī ah-compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah-compliant securities issued Interbank funding/liabilities	Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency n.a n.a n.a n.a NC	: financia Unit G G G G G M M M M M M M M M M M M M	Sup	IFIS)  Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah-compliant  SC		Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks  Number of domestic branch offices  Number of ATMs  Number of employees  Total assets  Total Sharī ah -compliant financing (excluding interbank financing)  Sukūk holdings  Other Sharī ah- compliant securities  Interbank financing  All other assets  Total funding/liabilities  Profit-sharing investment accounts (PSIA)  Other remunerative funding (Murābahah, Commodity Murābahah etc.)  Nonrenumerative funding (current account, Wadī ah)  Sukūk issued  Other Sharī ah -compliant securities issued  Interbank funding/liabilities  All other liabilities	Struu Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic  Currency  n.a  n.a  n.a  n.a  NC  NC  NC  NC  NC  NC  NC  NC  NC  N	:: financia Unit G G G G G M M M M M M M M M M M M M	I Indicators (S  Data source  Sup Sup Sup Sup Sup Sup Sup Sup Sup Su	Fish   Consolidation   DC	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah -compliant SC		Break -in-series
BS01 BS02 BS03	Indicator  Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees  Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah-compliant securities Interbank financing All other assets  Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah - compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves	Struu Periodicity S S S S S S S S S S S S S S S S S S S	ctural Islamic Currency  n.a  n.a  n.a  n.a  NC  NC  NC  NC  NC  NC  NC  NC  NC  N	E financia Unit G G G G G M M M M M M M M M M M M M M	I Indicators (S  Data source Sup	Fis   Consolidation	Aggregation IIFSS	Structure  B B B B B B B B B B B B B B B B B B		Accounting Std	Shari ah -compliant  SC	Reporting status  S S S S S S S S S S S S S S S S S S	Break -in-series





Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	Investment based (Sukūk, other Sharī`ah -compliant securities etc.)	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Fee based	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
	Other	S	NC	М	Sup	DC	IIFSS	В		IFRS	SC	S	
BS06	Earnings before taxes and Zakat	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
BS07	Value (or percentage) of financing by type of Sharī`ah-compliant contract												
	Total financing	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Murābahah	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Commodity Murābahah / Tawwaruq												
	Salam	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Istisnā`	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	ljārah / ljārah Muntahia Bittamlīk	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Muḍārabah	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Mushārakah	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Diminishing Mushārakah	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Wakālah	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Qarḍ Hassan	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	Others	S	NC	T	Sup	DC	IIFSS	В		IFRS	SC	S	
	<i>(i)</i>												
	(ii)												
	(iii)				***	***				***	***	***	***
	Others												
BS08	Assets held by domestic systemically important Islamic banks									***	***	***	***

Source: Bangladesh Bank

Note:

ı Not applicable

( Indicates the metadata is not available





## PSIFIs metadata codes for Islamic Banks

		PSIFIS metadata codes for Islamic Banks
Column	Metadata Code	Description
	Basel I	Basel I
	Basel II	Basel II
Basel Version	Basel III	Basel III
	Mixed	Mixed Basel
	IFSB Std	IFSB Standard
IFSB Formula	IFSB SD	IFSB Supervisory Discretion
	0	Others
	A	Annual
	S	Semiannual
Periodicity	Q	Quarterly
	М	Monthly
	0	Other
	NC	National currency
Currency	SDR	Special drawing rights
- Ca. 15.15,	USD	U.S. dollar
	0	Other
	В	Billions
	М	Millions
Units	т	Thousands
	G	General (1, 2, 3, etc)
	Sup	Supervisory
	Fin	Financial Accounts
Data Source	MFS	Monetary and Financial Statistics
	NA	National accounts
	0	Other
	CBDC	Cross-border domestically controlled basis
Consolidation	CBDI	Cross-border domestically incorporated
	DC	Domestically consolidated (DC) data
	0	Other
	IIFSS	Stand-alone Islamic banks, and Islamic subsidiaries of conventional banks (domestic and foreign
Aggregation		control)
	0	Other
	В	Bank as separate corporation
	С	Conglomerate (Consolidated organization including head office, bank, and all branches and
Structure	· ·	subsidiaries)
Structure	HC	Holding company
	W	Islamic Window or Islamic banking branch of conventional bank
	0	Other
	D	Domestic (private)
	G	Domestic (government or public sector)
Control		
	F	Foreign
	0	Other
	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing
		& Governance Standard
Accounting Standard	IFRS	International Financial Reporting Standards
	GAAP	Generally Accepted Accounting Principles
	0	Others
	U	
	SC	Shariah-compliant Shariah-compliant
Shariah-Compliant	SC	
Shariah-Compliant	SC NSC	Not Shariah-compliant
Shariah-Compliant	SC NSC MSC	Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Shariah-Compliant	SC NSC MSC blank	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data
Shariah-Compliant	SC NSC MSC	Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Shariah-Compliant	SC NSC MSC blank	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data
Shariah-Compliant  Reporting status	SC NSC MSC blank R	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised
	SC NSC MSC blank R E	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated
	SC NSC MSC blank R E I	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey
	SC NSC MSC blank R E I S	Not Shariah-compliant Mixed Shariah-compliant and noncompliant  New data Revised Estimated Incomplete Survey Preliminary
	SC NSC MSC blank R E I S P	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased
	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant  New data Revised Estimated Incomplete Survey Preliminary Rebased  Break in series
Reporting status	SC NSC MSC blank R E I S P	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased
Reporting status	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant  New data Revised Estimated Incomplete Survey Preliminary Rebased  Break in series
Reporting status  Break-in-series	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant  New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period)
Reporting status	SC NSC MSC blank R E I S P RB B G yyyyA yyyyQ#	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period) Year and annual designator (2014A)
Reporting status  Break-in-series	SC NSC MSC blank R E I S P RB B G yyyyA	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period) Year and annual designator (2014A) Year and quarter designator (2014Q2)