

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

|                  | Country: Time period covered:   | Bangladesh<br>2014A |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|------------------|---|---------------------|-------------|---------------|-----------|----------------|---------------|----------------|-----------|---------|----------------|--------------------|------------------|-----------------|
|                  |   |                     | Core Pru    | dential Islaı | mic Finan | cial Indicator | s (PIFIs)     |                |           |         |                |                    |                  |                 |
| Code             | Indicator   |                     | Periodicity | Currency      | Unit      | Data source    | Consolidation | n Aggregation  | Structure | Control | Accounting Std | Sharī`ah-compliant | Reporting status | Break -in-serie |
|                  | Adequacy : Basel Standard   |                     |             |               |           |                |               |                |           |         | _              | •                  |                  |                 |
| CP01a            |   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Total regulatory capital Risk-weighted assets (RWA)                               |                     |             |               |           |                |               |                | •••       |         |                |                    |                  |                 |
| CP02a            | Tier 1 capital to RWA   |                     |             | ***           | ***       |                |               |                | ***       | ***     |                | •••                |                  |                 |
|                  | Tier 1 capital  |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | RWA   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| CP03a            | Common Equity Tier 1 (CET1) capital to RWA  |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | CET1 capital<br>RWA   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| Capital          | Adequacy: IFSB Formula  |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| CP01b            | CAR (IFSB)  |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Total regulatory capital  |                     |             | •••           |           |                |               |                |           |         |                |                    |                  |                 |
| CP02b            | RWA Tier 1 capital to RWA (IFSB)  | ***                 |             | ***           | ***       | ***            |               | •••            | ***       |         |                |                    |                  | ***             |
| 0. 02.0          | Tier 1 capital  |                     |             |               |           |                |               |                |           |         |                |                    |                  | ***             |
|                  | RWA   | ***                 |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| CP03b            | Common Equity Tier 1 (CET1) capital to RWA (IFSB)                                 |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | CET1 capital RWA  |                     |             |               |           |                |               | •••            |           |         | ***            | •••                | ***              | •••             |
| Asset G          |   | ***                 |             |               |           |                |               |                |           |         | ***            |                    |                  | ***             |
| CP04             | Gross nonperforming financing (gross NPF) ratio                                   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Gross NPF   |                     | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                | •••             |
| CP05             | Total financing   |                     | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
| CPUS             | Net nonperforming financing (net NPF) to capital Net NPF                          |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Total regulatory capital  |                     |             |               |           | ***            |               |                |           |         | ***            |                    | ***              |                 |
| CP06             | Provisions for gross nonperforming financing (gross NPF)                          |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Provisions  |                     | S           | NC            | М         | Sup            | DC            | IIFSS          | В         | ***     | IFRS           | SC                 | S                | •••             |
| Earning          | Gross NPF   |                     | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
| 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  |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| CP09             | Net profit margin   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Net income (before extraordinary items, taxes, and Zakat)                         |                     | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                | •••             |
| CP10             | Gross income Cost to income   | N                   | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
| C1 10            | Operating costs   | 0                   | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
|                  | Gross income  | t                   | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
| Leverag          |   |                     |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| CP11             | Capital to assets (balance sheet definition) Tier 1 capital                       | A                   |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Total assets  | p                   |             |               |           |                | ***           | ***            |           |         | ***            |                    |                  | ***             |
| CP12             | Leverage (regulatory definition)  | i                   |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Tier 1 capital  | i                   |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| l lavilali       | Exposure  | C                   |             |               |           |                |               |                |           |         |                |                    |                  |                 |
| Liquidit<br>CP13 | y Liquid assets ratio   | a<br>b              |             |               |           |                |               |                |           |         |                |                    |                  |                 |
|                  | Liquid assets   | Ĭ                   | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | S                |                 |
|                  | Total assets  | е                   | S           | NC            | М         | Sup            | DC            | IIFSS          | В         |         | IFRS           | SC                 | s                |                 |
| CP14             | Liquid assets to short-term liabilities   |                     |             |               |           |                |               | WE06           |           |         | 1500           | 20                 |                  |                 |
|                  | Liquid assets Short-term liabilities  |                     | s<br>s      | NC<br>NC      | M<br>M    | Sup<br>Sup     | DC<br>DC      | IIFSS<br>IIFSS | B<br>B    |         | IFRS<br>IFRS   | SC<br>SC           | S<br>S           | ***             |
| CP15             | Liquidity coverage ratio (LCR)  |                     | 3           | IVC           | IVI       | Sup            | DC            | IIFOO          | D         |         | IFNS           | 30                 | 3                |                 |
| -                | Stock of Shari 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)  |                     |             |               | ***       |                | ***           |                |           |         | ***            | ***                | •••              | ***             |





| Code   | Indicator  | Periodicity  | Currency     | Unit     | Data source   | Consolidation | Aggregation    | Structure | Control | Accounting Std | Sharī ah -compliant | Reporting status | Break -in-series |
|--------|--|--------------|--------------|----------|---------------|---------------|----------------|-----------|---------|----------------|---------------------|------------------|------------------|
| 0000   | Required stable funding (RSF)  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | ity to Market Risk; Other  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
| CP17   | • • • • •  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | Net FX open position Total regulatory capital  |              |              | •••      |               |               | •••            |           |         | •••            |                     |                  | •••              |
| CP18   | Large exposures to capital   | ***          | ***          | ***      | ***           |               |                |           | ***     |                |                     |                  |                  |
| 0. 10  | 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   | 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                |                  |
|        | A  | dditional Pr | udential Isl | amic Fin | ancial Indica | tors (PIFIs)  |                |           |         |                |                     |                  |                  |
| Code   | Indicator  | Periodicity  | Currency     | Unit     | Data source   | Consolidation | Aggregation    | Structure | Control | Accounting Std | Sharī`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)  |              |              |          |               | 50            | <b>#</b> 500   |           |         | 1500           | 20                  |                  |                  |
|        | Income distributed to IAH Total income from assets funded by PSIA  | S<br>S       | NC<br>NC     | M<br>M   | Sup<br>Sup    | DC<br>DC      | IIFSS<br>IIFSS | B<br>B    | •••     | IFRS<br>IFRS   | SC<br>SC            | S<br>S           | ***              |
| AD02   | Total off-balance sheet items to total assets  | 3            | NC           | IVI      | Sup           | DC            | IIF33          | ь         |         | IFNO           | 30                  | 3                | ***              |
|        | Off-balance sheet items  | S            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
|        | 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                |                  |
| AD04   | Total funding  | S            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
| ADU4   | Foreign-currency denominated financing to total financing  FX financing  | S            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
|        | Total financing  | S            | NC           | M        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
| AD05   | Value of Sukūk holdings to capital   |              | 710          | 101      | Gup           | 20            | <i>III</i> 66  |           |         | <i>"</i> 110   | 00                  | · ·              |                  |
|        | Sukūk holdings   | 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                |                  |
| AD06   | Value (or percentage) of Sharr ah -compliant financing by economic activity  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | Value of Sharī ah-compliant financing  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | Sectoral distribution  |              | NC           |          | C             | DC            | IIFSS          |           |         | IFRS           | SC                  | s                |                  |
|        | <ul><li>(a) agriculture, forestry, hunting and fishing</li><li>(b) mining and quarrying</li></ul>                                    | S<br>S       | NC           | M<br>M   | Sup<br>Sup    | DC            | IIFSS          | B<br>B    |         | IFRS           | SC                  | S                |                  |
|        | (c) manufacturing  | S            | NC           | M        | 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                |                  |
|        | (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          | В         | •••     | IFRS           | SC                  | S                |                  |
|        | (h) transportation and storage   | S<br>S       | NC<br>NC     | M<br>M   | Sup           | DC<br>DC      | IIFSS<br>IIFSS | В         | •••     | IFRS<br>IFRS   | SC<br>SC            | S                | ***              |
|        | (i) accommodation and food service activities (j) information and communication  | 3            | NC           | M        | Sup<br>Sup    | DC            | IIFSS          | B<br>B    |         | IFRS           | SC                  | S<br>S           | •••              |
|        | (k) financial and insurance activities   | s            | NC           | M        | 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  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | (n) administrative and support service activities  | S            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
|        | (o) public administration and defense; compulsory social security  |              | •••          | •••      | ***           |               |                |           |         |                |                     |                  |                  |
|        | (p) education  |              |              |          | <br>Cup       |               |                | <br>D     | •••     | <br>IFRS       | <br>SC              |                  | ***              |
|        | <ul><li>(q) human health and social work activities</li><li>(r) arts, entertainment and recreation</li></ul>                         | s<br>s       | NC<br>NC     | M<br>M   | Sup<br>Sup    | DC<br>DC      | IIFSS<br>IIFSS | B<br>B    |         | IFRS<br>IFRS   | SC<br>SC            | S<br>S           |                  |
|        | (s) other service activities (export)  | S            | NC           | M        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
|        | (t) activities of households as employers  | s            | NC           | M        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | s                |                  |
|        | (t*) other financing of households   | s            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                |                  |
|        | (u) activities of extraterritorial organisations and bodies  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | (u*) financing to nonresidents   | S            | NC           | М        | Sup           | DC            | IIFSS          | В         |         | IFRS           | SC                  | S                | •••              |
| A D.07 | (v) others/not identified  | 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                |                  |
|        | (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                |                  |
|        | (e) water supply; sewerage and waste management  |              |              |          |               |               |                |           |         |                |                     |                  |                  |
|        | (f) construction   | S<br>S       | NC           | M<br>M   | Sup           | DC            | IIFSS          | В         | •••     | IFRS           | SC                  | S<br>S           | ***              |
|        | <ul> <li>(g) wholesale and retail trade; repair of motor vehicles and motorcycles</li> <li>(h) transportation and storage</li> </ul> | S            | NC<br>NC     | M        | Sup<br>Sup    | DC<br>DC      | IIFSS<br>IIFSS | B<br>B    |         | IFRS<br>IFRS   | SC<br>SC            | S                |                  |
|        | (ii) assiptortation and storage  | 3            | 140          | 101      | Sup           | 20            | ,,, OO         | 0         |         | " 110          | 30                  | 0                | ***              |



| Cada                         | Indicator   | Doriodicity                                       | Currence  | l leis   | Data assuras   | Canaalidation  | Aggregation   | Christina   | Control | A accounting Ctd                        | Observe state of the state of t | Deporting status   | Dreek in series  |
|------------------------------|---|---|---|--|--|--|---|---|---------|---|--|--|------------------|
| Code                         | (i) accommodation and food service activities   | Periodicity<br>S                                  | Currency<br>NC  | Unit<br>M                                      | Data source<br>Sup   | Consolidation<br>DC                                  | 1 Aggregation   | Structure<br>B  |         | Accounting Std<br>IFRS                  | Shari ah -compliant<br>SC  | Reporting status   | Break -In-series |
|                              | (j) information and communication   | S   | NC  | M  | Sup  | DC   | IIFSS   | B   |         | IFRS                                    | SC   | S  | ***              |
|                              | (k) financial and insurance activities  | S   | NC  | M  | 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   |   |   |  |  |  |   |   |         |   |  |  |                  |
|                              | (n) administrative and support service activities   |   |   |  |  |  |   |   |         |   |  |  |                  |
|                              | (o) public administration and defense; compulsory social security   |   |   |  |  |  |   |   |         |   |  |  | ***              |
|                              | (p) education   | ***   |   |  |  | ***  | ***   |   |         |   | ***  |  | ***              |
|                              | **  | •••   |   |  | ***  | •••  | •••   |   |         | •••                                     |  | ***  | ***              |
|                              |   | <br>S   | NC  | M  | ···  | DC   | IIFSS   | <br>В   |         | IFRS                                    | SC   | <br>S  |                  |
|                              | (r) arts, entertainment and recreation (s) other service activities (export)  | S   | NC  | M  | Sup<br>Sup   | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  |                  |
|                              | 1,  | S   | NC  | M  |  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              |   | S   | NC  | M  | Sup  | DC   | IIFSS   |   |         | IFRS                                    | SC   | S  | ***              |
|                              |   | 3   |   |  | Sup  |  |   | В   |         |   |  |  | ***              |
|                              | <ul> <li>(u) activities of extraterritorial organisations and bodies</li> <li>(u*) financing to nonresidents</li> </ul>   |   |   |  | ***  | ***  | •••   |   |         | •••                                     |  | ***  | ***              |
|                              |   | <br>S   | NC  | <br>M  | ···  | DC   | IIFSS   | <br>B   |         | IFRS                                    | SC   | <br>S  | ***              |
| AD08                         | (v) others/not identified   | 3   | NC  | IVI  | Sup  | DC   | IIFSS   | ь   | ***     | IFKS                                    | 30   | 3  | ***              |
| ADUO                         | Value (or percentage) of returns by major type of Sharī ah-compliant contract   |   |   |  |  |  |   |   |         |   |  |  |                  |
|                              | Total returns   |   |   |  |  |  |   |   |         |   |  |  | ***              |
|                              | Murābahah<br>Commodity Murābahah / Tawwaruq   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   | ***     | IFRS                                    | SC   | S  | ***              |
|                              | Salam   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              |   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | Istisnā`  | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | ljärah / ljärah Muntahia Bittamlīk  | S   | NC  | М  | Sup  | DC   | IIFSS   | В   | •••     | IFRS                                    | SC   | S  |                  |
|                              | Muḍārabah   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | Mushārakah  | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | Diminishing Mushārakah  | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | Wakālah   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  | ***              |
|                              | Qarḍ Hassan   | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  |                  |
|                              | Others  | S   | NC  | М  | Sup  | DC   | IIFSS   | В   |         | IFRS                                    | SC   | S  |                  |
|                              | (i)   | •••   |   |  |  |  |   |   |         | •••                                     | •••  | •••  |                  |
|                              | (ii)  |   |   |  |  |  |   |   |         |   |  |  |                  |
|                              | (iii)   |   | ***   |  |  |  |   |   |         |   |  | ***  |                  |
|                              | Others  |   |   |  |  |  |   |   |         |   |  |  |                  |
|                              |   |   |   |  |  | 0151-1   |   |   |         |   |  |  |                  |
|                              |   | Struct  | ural Islamic  | tinancia                                       | I Indicators (   | SIFIS)   |   |   |         |   |  |  |                  |
| Code                         | Indicator   |   |   |  | •  |  | Aggregation   | Structure   | Control | Accounting Std                          | Shari ah-compliant   | Reporting status   | Break -in-series |
| Code<br>WS01                 | Indicator Number of Islamic banking windows   | Periodicity                                       | Currency  | Unit   | Data source  | Consolidation  |   |   | Control | Accounting Std                          | Sharī ah -compliant  |  | Break -in-series |
| Code<br>WS01                 | Number of Islamic banking windows   | Periodicity<br>S                                  | Currency<br>n.a   | Unit<br>G                                      | Data source<br>Sup   | Consolidation DC                                     | IIFSS   | В   |         |   | SC   | S  |                  |
| WS01                         | Number of Islamic banking windows Number of domestic branch offices   | Periodicity S S                                   | Currency<br>n.a<br>n.a  | Unit<br>G<br>G                                 | Data source<br>Sup<br>Sup  | Consolidation  DC  DC                                | IIFSS<br>IIFSS  | B<br>B  | Control | Accounting Std                          | SC<br>SC   | S<br>S   | Break -in-series |
|                              | Number of Islamic banking windows   | Periodicity<br>S                                  | Currency<br>n.a   | Unit<br>G                                      | Data source<br>Sup   | Consolidation DC                                     | IIFSS   | В   |         |   | SC   | S  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices Number of employees   | Periodicity S S S                                 | Currency<br>n.a<br>n.a<br>n.a                                   | Unit<br>G<br>G<br>G                            | Data source<br>Sup<br>Sup<br>Sup                                   | Consolidation  DC  DC  DC                            | IIFSS<br>IIFSS<br>IIFSS   | В<br>В<br>В   |         |   | SC<br>SC<br>SC   | \$<br>\$<br>\$   |                  |
| WS01                         | Number of Islamic banking windows Number of domestic branch offices Number of employees Total assets  | Periodicity S S S S                               | n.a<br>n.a<br>n.a<br>NC   | Unit<br>G<br>G<br>G                            | Data source Sup Sup Sup Sup  | Consolidation  DC  DC  DC  DC                        | IIFSS<br>IIFSS<br>IIFSS   | В<br>В<br>В   |         | <br><br>                                | SC<br>SC<br>SC   | s<br>s<br>s  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices Number of employees  Total assets Total Shart ah-compliant financing (excluding interbank financing)  | Periodicity S S S S S S                           | n.a n.a n.a NC NC   | Unit<br>G<br>G<br>G                            | Data source Sup Sup Sup Sup Sup                                    | Consolidation  DC  DC  DC  DC  DC  DC                | IIFSS<br>IIFSS<br>IIFSS<br>IIFSS  | B<br>B<br>B<br>B  |         | <br><br>IFRS<br>IFRS                    | SC<br>SC<br>SC<br>SC<br>SC   | s<br>s<br>s  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices Number of employees  Total Sharī ah -compliant financing (excluding interbank financing) SUKUK holdings   | Periodicity S S S S                               | n.a n.a n.a NC NC   | Unit<br>G<br>G<br>G<br>M<br>M                  | Data source Sup Sup Sup Sup Sup Sup Sup Sup                        | Consolidation  DC  DC  DC  DC  DC  DC  DC            | IIFSS<br>IIFSS<br>IIFSS<br>IIFSS<br>IIFSS   | B<br>B<br>B<br>B<br>B   |         | IFRS IFRS                               | SC<br>SC<br>SC<br>SC<br>SC<br>SC   | s s s s s s s  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices 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                           | Currency n.a n.a n.a NC NC NC NC NC                             | Unit G G G M M M                               | Data source Sup                | Consolidation  DC  DC  DC  DC  DC                    | IIFSS<br>IIFSS<br>IIFSS<br>IIFSS<br>IIFSS<br>IIFSS  | B<br>B<br>B<br>B<br>B   |         | IFRS IFRS IFRS                          | SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC   | 8                  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices 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                           | Currency n.a n.a n.a NC NC NC NC NC NC                          | Unit G G G M M M M                             | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS   | B<br>B<br>B<br>B<br>B<br>B<br>B   |         | IFRS IFRS IFRS IFRS IFRS                | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices Number of employees  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     | n.a n.a n.a NC              | Unit G G G M M M M                             | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS   | B<br>B<br>B<br>B<br>B<br>B<br>B   |         | IFRS IFRS IFRS IFRS IFRS IFRS           | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C  | 8 8 8 8 8 8 8 8  |                  |
| WS01<br>WS02                 | Number of Islamic banking windows Number of domestic branch offices Number of employees  Total Sasets 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 S | Currency n.a n.a n.a n.a NC | Unit G G G M M M M M                           | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS   | B<br>B<br>B<br>B<br>B<br>B<br>B<br>B  |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS      | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C  | 8 8 8 8 : 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 | n.a n.a n.a NC              | Unit G G G M M M M M M M                       | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B<br>B<br>B<br>B<br>B<br>B<br>B<br>B  |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C  | 8 8 8 8 8 8 8 8 8 8 8 8                                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 | n.a n.a n.a n.b NC          | Unit G G G G M M M M                           | Sup<br>Sup<br>Sup<br>Sup<br>Sup<br>Sup<br>Sup<br>Sup<br>Sup<br>Sup | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B<br>B<br>B<br>B<br>B<br><br>B<br>B<br>B  |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                    |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 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 S | Currency  n.a  n.a  n.a  NC  NC  NC  NC  NC  NC  NC  NC  NC  N  | Unit G G G G M M M M M M M M M M               | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B<br>B<br>B<br>B<br>B<br><br>B<br>B<br>B<br>B<br>B  |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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   | Periodicity S S S S S S S S S S S S S S S S S S S | n.a n.a n.a n.a NC          | Unit   | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                    |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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   | Periodicity S S S S S S S S S S S S S S S S S S S | NC N                        | Unit G G G M M M M M M M                       | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC   | 8888888888   |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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   | Periodicity S S S S S S S S S S S S S S S S S S S | n.a n.a n.a n.a NC          | Unit   | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC   | 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                    |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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  | Periodicity S S S S S S S S S S S S S S S S S S S | NC N                        | Unit G G G M M M M M M M M M M M M M M M       | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                    |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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, Wadīr ah) Sukūk issued Other Sharī ah-compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves  | Periodicity   S   S   S   S   S   S   S   S   S   | NC  | Unit G G G M M M M M M M M M M M M M M M M M M | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | JIFSS | B |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 888888888888888888888888888888888888888                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 Interbank funding/liabilities All other Isabilities Capital and reserves Total revenues  | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a NC          | Unit G G G M M M M M M M M M M M M M M M       | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC S   | 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8                    |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 All other liabilities Financing based   | Periodicity   S   S   S   S   S   S   S   S   S   | NC  | Unit G G G M M M M M M M M M M M M M M M       | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices Number of employees  Total shaff ah -compliant financing (excluding interbank financing) Sukūk holdings Other Shaff 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, Wadff ah) Sukūk issued Other Shaff ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Shaff ah -compliant securities etc.)   | Periodicity   S   S   S   S   S   S   S   S   S   | NC  | Unit G G G M M M M M M M M M M M M             | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | JIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 8 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 Interbank funding/liabilities All other ilabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based  | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a NC          | Unit G G G M M M M M M M M M M M M M M M M     | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 800 800 :: 800 80 :: 80 :: :: 80 :: : 800 :: 800 80      |                  |
| WS01<br>WS02<br>WS03<br>WS04 | Number of Islamic banking windows Number of domestic branch offices 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 Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other   | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a NC          | Unit G G G M M M M M M M M M M M M M M M       | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 800 800 ::000 ::0 ::::00 ::000000000000                  |                  |
| WS01<br>WS02<br>WS03         | Number of Islamic banking windows Number of domestic branch offices 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 Interbank funding/liabilities All other ilabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based  | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a NC          | Unit G G G M M M M M M M M M M M M M M M M     | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 800 800 :: 800 80 :: 80 :: :: 80 :: : 800 :: 800 80      |                  |
| WS01 WS02 WS03 WS04          | Number of Islamic banking windows Number of domestic branch offices 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 Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah-compliant securities etc.) Fee based Other  | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a NC          | Unit G G G M M M M M M M M M M M M M M M       | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | \$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$C<br>\$  | 800 800 ::000 ::0 ::::00 ::000000000000                  |                  |
| WS01<br>WS02<br>WS03<br>WS04 | Number of Islamic banking windows Number of domestic branch offices 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 Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat   | Periodicity   S   S   S   S   S   S   S   S   S   | n.a n.a n.a n.a n.a NC      | Unit G G G M M M M M M M M M M M M M M M M     | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D | IIFSS   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>SC<br>S  | 800 800 100000 10 11 100 11 8000000                      |                  |
| WS01 WS02 WS03 WS04          | Number of Islamic banking windows Number of domestic branch offices Number of employees  Total sasets Total sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharīng 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 Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat   | Periodicity   S   S   S   S   S   S   S   S   S   | NC  | Unit G G G G M M M M M M M M M M M M M M M     | Data source Sup                | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC S   |  |                  |
| WS01 WS02 WS03 WS04          | Number of Islamic banking windows Number of domestic branch offices 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 Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah-compliant securities etc.) Fee based Other Earnings before taxes and Zakat  Value (or percentage) of financing by type of Sharī ah-compliant contract Total financing Murābahah                       | Periodicity   S   S   S   S   S   S   S   S   S   | 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     | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC S   |  |                  |
| WS01 WS02 WS03 WS04          | Number of Islamic banking windows Number of domestic branch offices 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 Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat  Value (or percentage) of financing by type of Sharī ah -compliant contract Total financing Murābahah Commodity Murābahah/ Tawwaruq | Periodicity                                       | NC N                        | Unit G G G G M M M M M M M M M M M M M M M     | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC S   |  |                  |
| WS01 WS02 WS03 WS04          | Number of Islamic banking windows Number of domestic branch offices 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 Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah-compliant securities etc.) Fee based Other Earnings before taxes and Zakat  Value (or percentage) of financing by type of Sharī ah-compliant contract Total financing Murābahah                       | Periodicity   S   S   S   S   S   S   S   S   S   | 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     | Sup                            | Consolidation  DC  DC  DC  DC  DC  DC  DC  DC  DC  D |   | B B B B B B B B B B B B B B B B B B B   |         | IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS | SC S   |  |                  |





| Code | Indicator  | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari ah -compliant | Reporting status | Break -in-series |
|------|--|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|---------------------|------------------|------------------|
|      | ljärah / ljärah Muntahia Bittamlīk                             | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                | ***              |
|      | Muḍārabah  | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | Mushārakah   | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | Diminishing <i>Mushārakah</i>                                  | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | Wakālah  | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | Qard Hassan  | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | Others   | S           | NC       | М    | Sup         | DC            | IIFSS       | В         |         | IFRS           | SC                  | S                |                  |
|      | (i)  |             |          |      |             |               |             |           |         |                |                     |                  |                  |
|      | (ii)   |             |          |      |             |               |             |           |         |                |                     |                  |                  |
|      | (iii)  |             |          |      |             |               |             |           |         |                |                     |                  |                  |
|      | Others   |             |          |      |             |               |             |           |         |                |                     |                  |                  |
| WS08 | Assets held by domestic systemically important Islamic windows |             |          |      |             | ***           |             |           |         |                | ***                 |                  |                  |

Source: Bangladesh Bank

Note:

n.a Not applicable

(...) Indicates the metadata is not available





## PSIFIs metadata code for Islamic windows of conventional banks

| Caluman             |                  | Description  |
|---------------------|------------------|--|
| Column              | Metadata Code    | The Property of the Property o |
| Basel Version       | Basel I          | Basel I  |
|                     | Basel II         | Basel II   |
|                     | Basel III        | Basel III  |
|                     | Mixed            | Mixed Basel  |
| IFSB Formula        | IFSB Std         | IFSB Standard  |
|                     | IFSB SD          | IFSB Supervisory Discretion  |
|                     | 0                | Others   |
| Periodicity         | А                | Annual   |
| ,                   | S                | Semiannual   |
|                     | Q                | Quarterly  |
|                     | M                | Monthly  |
|                     | 0                | Other  |
| 0                   | _                |  |
| Currency            | NC               | National currency  |
|                     | SDR              | Special drawing rights   |
|                     | USD              | U.S. dollar  |
|                     | 0                | Other  |
| Units               | В                | Billions   |
|                     | M                | Millions   |
|                     | Т                | Thousands  |
|                     | G                | General (1, 2, 3, etc)   |
|                     | G                |  |
| Data Source         | Sup              | Supervisory  |
|                     | Fin              | Financial Accounts   |
|                     | MFS              | Monetary and Financial Statistics  |
|                     | NA               | National accounts  |
|                     | 0                | Other  |
| Consolidation       | CBDC             | Cross-border domestically controlled basis   |
|                     | CBDI             | Cross-border domestically incorporated   |
|                     | DC               | Domestically consolidated (DC) data  |
|                     | 0                | Other  |
|                     |                  |  |
| Aggregation         | W                | Windows only – Data refer to activities of the Islamic windows of conventional bank only   |
|                     | Р                | Data of Conventional bank parent – Data refer to activities of the Islamic windows' parent banks only  |
|                     | WP               | Mixed data for Windows and their Conventional bank parent – Data refer to activities of the Islamic windows  |
|                     | VVF              | and their parent banks   |
|                     | 0                | Other  |
| Structure           | В                | Bank as separate corporation   |
| Structure           |                  | Bank as separate corporation   |
|                     | С                | Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries)  |
|                     | ш                | Helding company  |
|                     | HC               | Holding company  |
|                     | W                | Islamic Window or Islamic banking branch of conventional bank  |
|                     | 0                | Other  |
| Control             | D                | Domestic (private)   |
|                     | G                | Domestic (government or public sector)   |
|                     | F                | Foreign  |
|                     | 0                | Other  |
| Accounting Standard | AAOIFI           | Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing &  |
| Accounting Standard |                  | Governance Standard  |
|                     | IFRS             | International Financial Reporting Standards  |
|                     | GAAP             | Generally Accepted Accounting Principles   |
|                     | 0                | Others   |
| Shariah-Compliant   | SC               | Shariah-compliant  |
|                     | NSC              | Not Shariah-compliant  |
|                     | MSC              | Mixed Shariah-compliant and noncompliant   |
| Reporting status    | blank            | New data   |
| . toporting otated  | R                | Revised  |
|                     |                  | Estimated  |
|                     | E                |  |
|                     |                  | Incomplete   |
|                     | S                | Survey   |
|                     | Р                | Preliminary  |
|                     | RB               | Rebased  |
| Break-in-series     | В                | Break in series  |
|                     | G                | Gap in series (no data for designated period)  |
| Data period         | ууууА            | Year and annual designator (2014A)   |
|                     | yyyyQ#           | Year and quarter designator (2014Q2)   |
|                     | yyyy@#<br>yyyyM# | Year and month designator (2014M3)   |
|                     |                  |  |
|                     | 0                | Other  |