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

Country:	Bangladesh
Time period covered:	2014A

Core Prudential Islamic Financial Indicators (PIFIs)

Code	Indicator		Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari`ah-compliant	Reporting status	Break -in-series
Capital Adequacy : Basel Standard														
CP01a	**CAR**													
	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	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Adequacy: IFSB Formula														
CP01b	**CAR (IFSB)**													
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
CP02b	**Tier 1 capital to RWA (IFSB)**													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
CP03b	**Common Equity Tier 1 (CET1) capital to RWA (IFSB)**													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
Asset Quality														
CP04	**Gross nonperforming financing (gross NPF) ratio**	N												
	Gross NPF	o	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Total financing	t	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
CP05	**Net nonperforming financing (net NPF) to capital**													
	Net NPF	A	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	p	...	...	...	...	...	...	...	...	...	...	...	...
CP06	**Provisions for gross nonperforming financing (gross NPF)**	p												
	Provisions	l	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Gross NPF	i	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
Earnings		c												
CP07	**Return on assets (ROA)**	a												
	Net income (before extraordinary items, taxes, and *Zakat*)	b	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Total assets	l	S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
CP08	**Return on equity (ROE)**	e												
	Net income (before extraordinary items, taxes, and *Zakat*)		...	...	...	...	...	...	...	...	...	...	...	...
	Equity		...	...	...	...	...	...	...	...	...	...	...	...
CP09	**Net profit margin**													
	Net income (before extraordinary items, taxes, and *Zakat*)		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Gross income		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
CP10	**Cost to income**													
	Operating costs		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Gross income		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
Leverage														
CP11	**Capital to assets (balance sheet definition)**													
	Tier 1 capital		...	...	...	...	...	...	...	...	...	...	...	...
	Total assets		...	...	...	...	...	...	...	...	...	...	...	...
CP12	**Leverage (regulatory definition)**													
	Tier 1 capital		...	...	...	...	...	...	...	...	...	...	...	...
	Exposure		...	...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	**Liquid assets ratio**													
	Liquid assets		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Total assets		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
CP14	**Liquid assets to short-term liabilities**													
	Liquid assets		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
	Short-term liabilities		S	NC	M	Sup	DC	IIFSS	B	...	IFRS	SC	S	...
CP15	**Liquidity coverage ratio (LCR)**													
	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
	Required stable funding (RSF)	…	…	…	…	…	…	…	…	…	…	…	…
Sensitivity to Market Risk; Other													
CP17	**Net foreign exchange open position to capital**												
	Net FX open position	…	…	…	…	…	…	…	…	…	…	…	…
	Total regulatory capital	…	…	…	…	…	…	…	…	…	…	…	…
CP18	**Large exposures to capital**												
	Value of large exposures	…	…	…	…	…	…	…	…	…	…	…	…
	Total regulatory capital (or balance sheet capital)	…	…	…	…	…	…	…	…	…	…	…	…
CP19	**Growth of financing to private sector**												
	Total financing at end of current period	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total financing at end of same period in previous year	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…

Additional Prudential Islamic Financial Indicators (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)**												
	Income distributed to IAH	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total income from assets funded by PSIA	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD02	**Total off-balance sheet items to total assets**												
	Off-balance sheet items	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total assets	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD03	**Foreign-currency denominated funding to total funding**												
	FX funding	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total funding	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD04	**Foreign-currency denominated financing to total financing**												
	FX financing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total financing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD05	**Value of *Sukūk* holdings to capital**												
	Sukūk holdings	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total regulatory capital (or balance sheet capital)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD06	**Value (or percentage) of *Sharī'ah*-compliant financing by economic activity**												
	Value of *Sharī'ah*-compliant financing	…	…	…	…	…	…	…	…	…	…	…	…
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(b) mining and quarrying	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(c) manufacturing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(d) electricity, gas, steam and air-conditioning supply	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(e) water supply; sewerage and waste management	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(f) construction	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(h) transportation and storage	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(i) accommodation and food service activities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(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	B	…	IFRS	SC	S	…
	(l) real estate activities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(m) professional, scientific and technical activities	…	…	…	…	…	…	…	…	…	…	…	…
	(n) administrative and support service activities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(o) public administration and defense; compulsory social security	…	…	…	…	…	…	…	…	…	…	…	…
	(p) education	…	…	…	…	…	…	…	…	…	…	…	…
	(q) human health and social work activities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(r) arts, entertainment and recreation	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(s) other service activities (export)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(t) activities of households as employers	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(t*) other financing of households	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(u) activities of extraterritorial organisations and bodies	…	…	…	…	…	…	…	…	…	…	…	…
	(u*) financing to nonresidents	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(v) others/not identified	S	NC	M	Sup	DC	IIFSS	B	…	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	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(b) mining and quarrying	…	…	…	…	…	…	…	…	…	…	…	…
	(c) manufacturing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(d) electricity, gas, steam and air-conditioning supply	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(e) water supply; sewerage and waste management	…	…	…	…	…	…	…	…	…	…	…	…
	(f) construction	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(h) transportation and storage	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah-compliant	Reporting status	Break-in-series
	(i) accommodation and food service activities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(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	B	…	IFRS	SC	S	…
	(l) real estate activities	S	NC	M	Sup	DC	IIFSS	B	…	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	…	…	…	…	…	…	…	…	…	…	…	…
	(q) human health and social work activities	…	…	…	…	…	…	…	…	…	…	…	…
	(r) arts, entertainment and recreation	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(s) other service activities (export)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(t) activities of households as employers	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(t*) other financing of households	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(u) activities of extraterritorial organisations and bodies	…	…	…	…	…	…	…	…	…	…	…	…
	(u*) financing to nonresidents	…	…	…	…	…	…	…	…	…	…	…	…
	(v) others/not identified	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
AD08	**Value (or percentage) of returns by major type of Sharī`ah-compliant contract**												
	Total returns	…	…	…	…	…	…	…	…	…	…	…	…
	Murābahah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Commodity Murābahah / Tawwaruq	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Salam	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Istisnā`	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Ijārah / Ijārah Muntahia Bittamlīk	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Muḍārabah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Mushārakah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Diminishing Mushārakah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Wakālah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Qarḍ Hassan	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Others	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	(i)	…	…	…	…	…	…	…	…	…	…	…	…
	(ii)	…	…	…	…	…	…	…	…	…	…	…	…
	(iii)	…	…	…	…	…	…	…	…	…	…	…	…
	Others	…	…	…	…	…	…	…	…	…	…	…	…
Structural Islamic financial Indicators (SIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah-compliant	Reporting status	Break-in-series
WS01	**Number of Islamic banking windows**	S	n.a	G	Sup	DC	IIFSS	B	…	…	SC	S	…
	Number of domestic branch offices	S	n.a	G	Sup	DC	IIFSS	B	…	…	SC	S	…
WS02	**Number of employees**	S	n.a	G	Sup	DC	IIFSS	B	…	…	SC	S	…
WS03	**Total assets**	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Total Sharī`ah-compliant financing (excluding interbank financing)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Sukūk holdings	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Other Sharī`ah-compliant securities	…	…	…	…	…	…	…	…	…	…	…	…
	Interbank financing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	All other assets	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
WS04	**Total funding/liabilities**	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Profit-sharing investment accounts (PSIA)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	…	…	…	…	…	…	…	…	…	…	…	…
	Nonrenumerative funding (current account, Wadī`ah)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Sukūk issued	…	…	…	…	…	…	…	…	…	…	…	…
	Other Sharī`ah-compliant securities issued	…	…	…	…	…	…	…	…	…	…	…	…
	Interbank funding/liabilities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	All other liabilities	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Capital and reserves	…	…	…	…	…	…	…	…	…	…	…	…
WS05	**Total revenues**	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Financing based	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Investment based (Sukūk, other Sharī`ah-compliant securities etc.)	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Fee based	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Other	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
WS06	**Earnings before taxes and Zakat**	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
WS07	**Value (or percentage) of financing by type of Sharī`ah-compliant contract**												
	Total financing	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Murābahah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Commodity Murābahah/ Tawwaruq	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Salam	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Istisnā`	…	…	…	…	…	…	…	…	…	…	…	…

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	*Sharīʿah*-compliant	Reporting status	Break-in-series
	Ijārah / Ijārah Muntahia Bittamlīk	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Muḍārabah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Mushārakah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Diminishing *Mushārakah*	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Wakālah	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Qarḍ Hassan	S	NC	M	Sup	DC	IIFSS	B	…	IFRS	SC	S	…
	Others	S	NC	M	Sup	DC	IIFSS	B	…	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

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