

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

|                                                      |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|-------------------|------------------|------------------|--|--|
| Country:                                             | Iraq                                                                                      |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| Time period covered:                                 | Ending period :2021Q4                                                                     |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| Core Prudential Islamic Financial Indicators (PIFIs) |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| Code                                                 | Indicator                                                                                 | Standard                                       | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shar'ah-compliant | Reporting status | Break -in-series |  |  |
| Capital Adequacy : Basel Standard                    |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP01a                                                | CAR                                                                                       |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|                                                      | Total regulatory capital                                                                  | Basel II                                       | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Risk-weighted assets (RWA)                                                                | Basel II                                       | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP02a                                                | Tier 1 capital to RWA                                                                     |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|                                                      | Tier 1 capital                                                                            | Basel II                                       | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | RWA                                                                                       | Basel II                                       | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP03a                                                | Common Equity Tier 1 (CET1) capital to RWA (fill only if Basel III has been adopted)      |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|                                                      | CET1 capital                                                                              | Mixed                                          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | RWA                                                                                       | Mixed                                          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| 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) (fill only if IFSB-15 has been adopted) |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|                                                      | CET1 capital                                                                              |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
|                                                      | RWA                                                                                       |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| Asset Quality                                        |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP04                                                 | Gross nonperforming financing (NPF) ratio                                                 | N<br>o<br>t                                    | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | NPF                                                                                       |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP05                                                 | Net nonperforming financing (net NPF) to capital                                          |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Net NPF                                                                                   |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total regulatory capital                                                                  | A<br>p<br>p<br>l<br>i<br>c<br>a<br>b<br>l<br>e | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP06                                                 | Provisions for gross nonperforming financing (NPF)                                        |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Provisions                                                                                |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | NPF                                                                                       |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| Earnings                                             |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP07                                                 | Return on assets (ROA)                                                                    | e                                              | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Net income (before extraordinary items, taxes, and Zakat)                                 |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total assets                                                                              |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP08                                                 | Return on equity (ROE)                                                                    |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Net income (before extraordinary items, taxes, and Zakat)                                 |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Equity                                                                                    |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP09                                                 | Net profit margin                                                                         |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Net income (before extraordinary items, taxes, and Zakat)                                 |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Gross income                                                                              |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP10                                                 | Cost to income                                                                            |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Operating costs                                                                           |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Gross income                                                                              |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| Leverage                                             |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP11                                                 | Capital to assets (balance sheet definition)                                              |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Tier 1 capital                                                                            |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total assets                                                                              |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP12                                                 | Leverage (regulatory definition)                                                          |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Tier 1 capital                                                                            |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Exposure                                                                                  |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| Liquidity                                            |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP13                                                 | Liquid assets ratio                                                                       |                                                |             | M        | NC   | M           | Sup           | DC          | IIFSS     | C       | G              | AAOIFI            | SC               | R                |  |  |
|                                                      | Liquid assets                                                                             | M                                              |             | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total assets                                                                              | Q                                              |             | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP14                                                 | Liquid assets to short-term liabilities                                                   | M                                              |             | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Liquid assets                                                                             |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Short-term liabilities                                                                    |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP15                                                 | Liquidity coverage ratio (LCR)                                                            |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Stock of Shar'ah-compliant high quality liquid assets                                     |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total net cash outflows over the next 30 calendar days                                    |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP16                                                 | Net stable funding ratio (NSFR)                                                           |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Available stable funding (ASF)                                                            |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Required stable funding (RSF)                                                             |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| Sensitivity to Market Risk; Other                    |                                                                                           |                                                |             |          |      |             |               |             |           |         |                |                   |                  |                  |  |  |
| CP17                                                 | Net foreign exchange open position to capital                                             |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Net FX open position                                                                      |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total regulatory capital                                                                  |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP18                                                 | Large exposures to capital                                                                |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Value of large exposures                                                                  |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total regulatory capital (or balance sheet capital)                                       |                                                | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
| CP19                                                 | Growth of financing to private sector                                                     |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |
|                                                      | Total financing at end of current period                                                  |                                                | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |  |  |

| Code                                                       | Indicator                                                                                                                                         | Standard | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shar'ah-compliant | Reporting status | Break -in-series |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|-------------------|------------------|------------------|
|                                                            | Total financing at end of same period in previous year                                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| Additional Prudential Islamic Financial Indicators (PIFIs) |                                                                                                                                                   |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
| Code                                                       | Indicator                                                                                                                                         |          | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shar'ah-compliant | Reporting status | Break -in-series |
| <b>AD01</b>                                                | <b>Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)</b> |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Income distributed to IAH                                                                                                                         |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Total income from assets funded by PSIA                                                                                                           |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD02</b>                                                | <b>Total off-balance sheet items to total assets</b>                                                                                              |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Off-balance sheet items                                                                                                                           |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Total assets                                                                                                                                      |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD03</b>                                                | <b>Foreign-currency denominated funding to total funding</b>                                                                                      |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | FX funding                                                                                                                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Total funding                                                                                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD04</b>                                                | <b>Foreign-currency denominated financing to total financing</b>                                                                                  |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | FX financing                                                                                                                                      |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Total financing                                                                                                                                   |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD05</b>                                                | <b>Value of Sukuk holdings to capital</b>                                                                                                         |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Sukuk holdings                                                                                                                                    |          |             | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Total regulatory capital                                                                                                                          |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD06</b>                                                | <b>Value (or percentage) of Shar'ah-compliant financing by economic activity</b>                                                                  |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Value of Shar'ah-compliant financing                                                                                                              |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Sectoral distribution                                                                                                                             |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | (a) agriculture, forestry, hunting and fishing                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (b) mining and quarrying                                                                                                                          |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (c) manufacturing                                                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (d) electricity, gas, steam and air-conditioning supply                                                                                           |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (e) water supply; sewerage and waste management                                                                                                   |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (f) construction                                                                                                                                  |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (g) wholesale and retail trade; repair of motor vehicles and motorcycles                                                                          |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (h) transportation and storage                                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (i) accommodation and food service activities                                                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (j) information and communication                                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (k) financial and insurance activities                                                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (l) real estate activities                                                                                                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (m) professional, scientific and technical activities                                                                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (n) administrative and support service activities                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (o) public administration and defense; compulsory social security                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (p) education                                                                                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (q) human health and social work activities                                                                                                       |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (r) arts, entertainment and recreation                                                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (s) other service activities (export)                                                                                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (t) activities of households as employers                                                                                                         |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (t*) other financing of households                                                                                                                |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (u) activities of extraterritorial organisations and bodies                                                                                       |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (u*) financing to nonresidents                                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD07</b>                                                | <b>Value (or percentage) of gross NPF by economic activities</b>                                                                                  |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Value of gross NPF                                                                                                                                |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Economic activity                                                                                                                                 |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | (a) agriculture, forestry, hunting and fishing                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (b) mining and quarrying                                                                                                                          |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (c) manufacturing                                                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (d) electricity, gas, steam and air-conditioning supply                                                                                           |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (e) water supply; sewerage and waste management                                                                                                   |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (f) construction                                                                                                                                  |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (g) wholesale and retail trade; repair of motor vehicles and motorcycles                                                                          |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (h) transportation and storage                                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (i) accommodation and food service activities                                                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (j) information and communication                                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (k) financial and insurance activities                                                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (l) real estate activities                                                                                                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (m) professional, scientific and technical activities                                                                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (n) administrative and support service activities                                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (o) public administration and defense; compulsory social security                                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (p) education                                                                                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (q) human health and social work activities                                                                                                       |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (r) arts, entertainment and recreation                                                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (s) other service activities (export)                                                                                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (t) activities of households as employers                                                                                                         |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (t*) other financing of households                                                                                                                |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (u) activities of extraterritorial organisations and bodies                                                                                       |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | (u*) financing to nonresidents                                                                                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
| <b>AD08</b>                                                | <b>Value (or percentage) of returns by major type of Shar'ah-compliant contract</b>                                                               |          |             |          |      |             |               |             |           |         |                |                   |                  |                  |
|                                                            | Total returns                                                                                                                                     |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Murabahah                                                                                                                                         |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Commodity Murabahah / Tawwaruq                                                                                                                    |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Salam                                                                                                                                             |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |
|                                                            | Istisna'                                                                                                                                          |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                | R                |                  |

| Code                                            | Indicator                                                                        | Standard | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari'ah-compliant | Reporting status | Break -in-series |
|-------------------------------------------------|----------------------------------------------------------------------------------|----------|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|--------------------|------------------|------------------|
|                                                 | <i>Ijarah/Ijarah Muntahia Bittamlik</i>                                          |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Mudharabah</i>                                                                |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Musharakah</i>                                                                |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Diminishing Musharakah</i>                                                    |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Wakalah</i>                                                                   |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Qard Hassan</i>                                                               |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Others (please specify) <sup>1</sup></i>                                      |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>(i)</i>                                                                       |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>(ii)</i>                                                                      |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>(iii)</i>                                                                     |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Others</i>                                                                    |          | Q           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
| Structural Islamic financial Indicators (SIFIs) |                                                                                  |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
| Code                                            | Indicator                                                                        |          | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari'ah-compliant | Reporting status | Break -in-series |
| ST01                                            | <b>Number of Islamic banks</b>                                                   |          | Q           |          | G    |             |               |             |           |         |                |                    | R                |                  |
|                                                 | Number of domestic branch offices                                                |          | Q           |          | G    |             |               |             |           |         |                |                    | R                |                  |
|                                                 | Number of ATMs                                                                   |          | Q           |          | G    |             |               |             |           |         |                |                    | R                |                  |
| ST02                                            | <b>Number of employees</b>                                                       |          | Q           |          | G    |             |               |             |           |         |                |                    | R                |                  |
| ST03                                            | <b>Total assets</b>                                                              |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Total Shari'ah-compliant financing (excluding interbank financing)               |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Sukuk holdings                                                                   |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Other Shari'ah-compliant securities                                              |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Interbank financing                                                              |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | All other assets                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
| ST04                                            | <b>Total funding/liabilities and equities</b>                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Profit-sharing investment accounts (PSIA)                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Other remunerative funding ( <i>Murabahah</i> , Commodity <i>Murabahah</i> etc.) |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Nonenumerative funding (current account, <i>Wad'ah</i> )                         |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Sukuk issued                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Other Shari'ah-compliant securities issued                                       |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Interbank funding/liabilities                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | All other liabilities                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Capital and reserves                                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
| ST05                                            | <b>Total revenues</b>                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Financing based                                                                  |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Investment based ( <i>Sukuk</i> , other Shari'ah-compliant securities etc.)      |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Fee based                                                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | Other                                                                            |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
| ST06                                            | <b>Earnings before taxes and Zakat</b>                                           |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
| ST07                                            | <b>Value (or percentage) of financing by type of Shari'ah-compliant contract</b> |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|                                                 | Total financing                                                                  |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Murabahah</i>                                                                 |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Commodity Murabahah/ Tawwaruq</i>                                             |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Salam</i>                                                                     |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Istisna'</i>                                                                  |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Ijarah / Ijarah Muntahia Bittamlik</i>                                        |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Mudharabah</i>                                                                |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Musharakah</i>                                                                |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Diminishing Musharakah</i>                                                    |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Wakalah</i>                                                                   |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Qard Hassan</i>                                                               |          | M           | NC       | M    | Sup         | DC            | IIFSS       | C         | G       | AAOIFI         | SC                 | R                |                  |
|                                                 | <i>Others (please specify)</i>                                                   |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|                                                 | <i>(i)</i>                                                                       |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|                                                 | <i>(ii)</i>                                                                      |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|                                                 | <i>(iii)</i>                                                                     |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|                                                 | <i>Others</i>                                                                    |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |
| ST08                                            | <b>Assets held by domestic systemically important Islamic banks</b>              |          |             |          |      |             |               |             |           |         |                |                    |                  |                  |

Source: Central Bank of Iraq

Note:

Not applicable  
Indicates the data is not available

PSIFI metadata codes for Islamic Banks

| Column              | Metadata Code | Description                                                                                                                   |
|---------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------|
| Basel Version       | Basel I       | Basel I                                                                                                                       |
|                     | Basel II      | Basel II                                                                                                                      |
|                     | Basel III     | Basel III                                                                                                                     |
|                     | Mixed         | Mixed Basel (Specify in metadata)                                                                                             |
|                     |               |                                                                                                                               |
| IFSB Formula        | IFSB Std      | IFSB Standard                                                                                                                 |
|                     | IFSB SD       | IFSB Supervisory Discretion                                                                                                   |
|                     | O             | Others (Specify in Metadata)                                                                                                  |
| Periodicity         | A             | Annual                                                                                                                        |
|                     | S             | Semiannual                                                                                                                    |
|                     | Q             | Quarterly                                                                                                                     |
|                     | M             | Monthly                                                                                                                       |
|                     | O             | Other (Specify in metadata)                                                                                                   |
| Currency            | NC            | National currency                                                                                                             |
|                     | SDR           | Special drawing rights                                                                                                        |
|                     | USD           | U.S. dollar                                                                                                                   |
|                     | O             | Other (Specify in metadata)                                                                                                   |
| Units               | B             | Billions                                                                                                                      |
|                     | M             | Millions                                                                                                                      |
|                     | T             | Thousands                                                                                                                     |
|                     | G             | General (1, 2, 3, etc...)                                                                                                     |
| Data Source         | Sup           | Supervisory                                                                                                                   |
|                     | Fin           | Financial Accounts                                                                                                            |
|                     | MFS           | Monetary and Financial Statistics                                                                                             |
|                     | NA            | National accounts                                                                                                             |
|                     | O             | Other (Specify in metadata)                                                                                                   |
| Consolidation       | CBDC          | Cross-border domestically controlled basis                                                                                    |
|                     | CBDI          | Cross-border domestically incorporated                                                                                        |
|                     | DC            | Domestically consolidated (DC) data                                                                                           |
|                     | O             | Other (specify in metadata)                                                                                                   |
| Aggregation         | IIFSS         | Stand-alone Islamic banks, and Islamic subsidiaries of conventional banks (domestic and foreign control)                      |
|                     | O             | Other (Specify in metadata)                                                                                                   |
| 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                                                                 |
| Control             | O             | Other (specify in metadata)                                                                                                   |
|                     | D             | Domestic (private)                                                                                                            |
|                     | G             | Domestic (government or public sector)                                                                                        |
|                     | F             | Foreign                                                                                                                       |
| Accounting Standard | O             | Other (Specify in metadata)                                                                                                   |
|                     | 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 (Specify in Metadata)                                                                                                  |
| Shariah-Compliant   | SC            | Shariah-compliant                                                                                                             |
|                     | NSC           | Not Shariah-compliant                                                                                                         |
|                     | MSC           | Mixed Shariah-compliant and noncompliant                                                                                      |
| Reporting status    | blank         | New data                                                                                                                      |
|                     | R             | Revised                                                                                                                       |
|                     | E             | Estimated                                                                                                                     |
|                     | I             | Incomplete                                                                                                                    |
|                     | S             | Survey                                                                                                                        |
|                     | P             | Preliminary                                                                                                                   |
| Break-in-series     | RB            | Rebased (Specify new base in metadata)                                                                                        |
|                     |               |                                                                                                                               |
|                     | B             | Break in series (Specify in metadata)                                                                                         |
|                     | 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 (specify in metadata)                                                                                                   |