

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

Country	Kyrgyz Republic														
	iod covered :	Starting Period:	2020Q1	Ending Period:	: 2022Q3										
					Core Prudential I	slamic Financia	Indicators (PIFI	s)							
Code	Indicator	Standard	Currency	Units	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
End-of-pe	eriod exchange rate (National Currency / USD):				80.81	75.99	79.60	82.65	84.78	84.66	84.79	84.76	83.31	79.50	80.18
Capital Ad	dequacy: Basel Standard														
CP01a	CAR														
	Total regulatory capital	Mixed	NC	T	30,339.7	52,002.6	71,481.9	92,009.0	40,583.0	74,551.9	424,160.0	461,693.2	466,413.3	483,451.6	604,947.7
	Risk-weighted assets (RWA)														
CP02a	Tier 1 capital to RWA														
	Tier 1 capital														
	RWA							***				***			
CP03a	Common Equity Tier 1 (CET1) capital to RWA (fill only if Basel III ha	as been adopted)				•••	•••					•••			•••
	CET1 capital						•••								
0 414	RWA (FOR F														
	dequacy: IFSB Formula														
CP01b	CAR (IFSB)					•••	•••		•••			•••	•••		•••
	Total regulatory capital RWA				***	***	***		***	***	***	***	***	***	***
CP02b	Tier 1 capital to RWA (IFSB)														
CFUZD	Tier 1 capital to KWA (IFSB)					•••					•••			•••	•••
	RWA														
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB) (fill only if IFS	R-15 has been adonte	d)												
01 000	CET1 capital	ib To has been adopte	u)												
	RWA				***										
Asset Qua					***	•••	•••		***			•••	***		
CP04	Gross nonperforming financing (NPF) ratio				0.7%	1.8%	2.6%	1.0%	1.0%	1.1%	1.4%	0.3%	3.0%	3.0%	9.2%
	NPF		NC	Т	3,992.0	10,154.0	16,328.0	7,081.1	8,060.0	10,924.7	14,978.0	2,907.0	32,837.0	37,371.6	136,504.7
	Total financing		NC	Т	606,754.3	562,540.3	627,191.1	690,471.4	832,375.5	987,180.1	1,083,204.8	1,105,717.7	1,099,150.9	1,241,076.5	1,477,914.3
CP05	Net nonperforming financing (net NPF) to capital										· · ·				
	Net NPF		NC	Т											
	Total regulatory capital		NC	T	30,339.7	52,002.6	71,481.9	92,009.0	40,583.0	74,551.9	424,160.0	461,693.2	466,413.3	483,451.6	604,947.7
CP06	Provisions for gross nonperforming financing (NPF)														
	Provisions		NC	T											
	NPF		NC	T	3,992.0	10,154.0	16,328.0	7,081.1	8,060.0	10,924.7	14,978.0	2,907.0	32,837.0	37,371.6	136,504.7
Earnings															
CP07	Return on assets (ROA)	N													
	Net income (before extraordinary items, taxes, and Zakat)	o t					***					•••			***
	Total assets							***							
CP08	Return on equity (ROE)	A													
	Net income (before extraordinary items, taxes, and Zakat)	p p													
	Equity	į.													
CP09	Net profit margin	i C				•••	•••					•••			•••
	Net income (before extraordinary items, taxes, and Zakat)	a						***				***			***
	Gross income	b													
CP10	Cost to income	l e													
	Operating costs	ŭ													
1	Gross income (PNB)														
Leverage															
CP11	Capital to assets (balance sheet definition)				•••	•••			•••	•••			•••	•••	
	Tier 1 capital Total assets		NC	Т	605,387.5	561,850.2	625,014.7	716,115.5	855,097.6	995,624.4	1,085,339.6	1,110,543.2	1,106,820.0	1,272,746.1	1,871,974.6
CP12			NC	1											
CP1Z	Leverage (regulatory definition) Tier 1 capital						•••			•••	•••		•••	•••	•••
	пот година				***	***									***

Page 1 of 5





Code	Indicator	Standard	Currency	Units	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
	Exposure														
Liquidity															
CP13	Liquid assets ratio														
	Liquid assets	N													
	Total assets	0													
CP14	Liquid assets to short-term liabilities	t													
	Liquid assets	Α										***			
	Short-term liabilities	p p				***	•••								
CP15	Liquidity coverage ratio (LCR)	i												•••	
	Stock of Shari ah-compliant high quality liquid assets Total net cash outflows over the next 30 calendar days	i C						***				***			***
CP16	Net stable funding ratio (NSFR)	a					***		***					***	
CFIU	Available stable funding (ASF)	b													
	Required stable funding (RSF)	l e													
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														
	Total financing at end of same period in previous year		_				***	***				•••	***	***	
					Additional Pruden	tial Islamic Fina	ncial Indicators (PIFIs)							
Code	Indicator		Currency	Units	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
AD01	Income distributed to investment account holder (IAH) out of tota assets funded by profit-sharing investment accounts (PSIAs)	al income from													
	Income distributed to IAH														
	Total income from assets funded by PSIA														
AD02	Total off-balance sheet items to total assets														
	Off-balance sheet items														
	Total assets														
AD03	Foreign-currency denominated funding to total funding														
	FX funding														
	Total funding						***	***				***	•••		
AD04	Foreign-currency denominated financing to total financing														
	FX financing														
	Total financing						***	***			***	***	***		***
AD05	Value of Sukūk holdings to capital														
	Sukūk holdings					***	***		***	***	***	***			***
AD06	Total regulatory capital Value (or percentage) of Sharī ah-compliant financing by econon	nio activity			***	***	***								
ADOU	Value of Shari ah-compliant financing by economic Value of Shari ah-compliant financing	ilic activity													
	Sectoral distribution				•••	•••	***	***	•••	•••	•••		***		***
	(a) agriculture, forestry, hunting and fishing														
	(b) mining and quarrying														
	(c) manufacturing														
	(d) electricity, gas, steam and air-conditioning supply						***								
	(e) water supply; sewerage and waste management														
	(f) construction														
	(g) wholesale and retail trade; repair of motor vehicles are	nd motorcycles													
	(h) transportation and storage						***				***				
	(i) accommodation and food service activities						***				***				
	(j) information and communication														



On Treatment and influences carbolises	Code	Indicator	Standard	Currency	Units	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
1 10 10 10 10 10 10 10	Code			Currency	Office											2022Q3
10																
19 19 19 19 19 19 19 19																
Mile																
19																
1			health and social work activities													
10 other content of processors of processors of the content			tertainment and recreation													
Commonstrate of Assaulations																
Procession Pro			nancing of households													
Value for processings) of grows PFF ye concents activates Value for processings of grows PFF		(u) activitie	es of extraterritorial organisations and bodies													
Near of grown NFE Economic statisty [2] aglociation, Enterry, luriting and faithing [3] received, past, grainer and and conditioning scipty [4] statistically past, grainer and and conditioning scipty [5] statistically past, grainer and and conditioning scipty [6] statistically past, grainer and and conditioning scipty [7] statistically past, grainer and and conditioning scipty [8] statistically past, grainer and and conditioning scipty [9] statistically past, grainer and and conditioning scipty [9] transportation and statistically grainer and more or devices and material scientific and sci		(u*) financin	ng to nonresidents								***	***				
Segundate Anomary harting and relating	AD07	Value (or percentage)	of gross NPF by economic activities													
S Septimber, Develop Nutring and righting S Septimber S Septimber S S S S S S S S S		Value of gross NPF														
1		Economic activity	у													
Comment Comm		(a) agricult	ture, forestry, hunting and fishing													
		(b) mining	and quarrying												***	
Comparison of contention and plantage and reading and regard and protections and microprotes		(c) manufa	acturing													
		(d) electric	city, gas, steam and air-conditioning supply													
		(e) water s	supply; sewerage and waste management													
0 secondaria and concente activities		(f) constru	ction													
0		(g) wholes	ale and retail trade; repair of motor vehicles and motorcycles													
Internation and communication		(h) transpo	ortation and storage													
Page		(i) accomi	modation and food service activities			***	***		***	***	***	***			***	***
1 1 1 1 1 1 1 1 1 1		(j) informa	ation and communication			***	***		***	***	***	***			***	
(ii)		(k) financia	al and insurance activities													
Companies Comp		(I) real est	tate activities							***	***	***	***			
Commonstration and defense; compulsory social security Commonstration and defense; compulsory social security Commonstration and social work activities Commonstration and social work activit		(m) profess	sional, scientific and technical activities													
(p) education (c) tuman health and social work activities (c) tuman health and social work activities (c) arts, entertainment and recreation (c) arts, entertainment and recre		(n) adminis	strative and support service activities													
Call		(o) public a	administration and defense; compulsory social security													
(f) arts, entertainment and recreation (s) other service activities (export) (d) activities of households as employers (if) other financing of households as employers (if) other financing of noresidents (iii) there is extracted to the service activities of extrateminated againstations and bodies (iv) therefore the service of extrateminated againstations and bodies (iv) therefore the service of extrateminated againstation and bodies (iv) therefore the service of extrateminated against																
(a) other sence activities of households as employers						***	***		***	***	***	***		***	***	***
(i) activities of households as employers						•••										
(t') other financing of households (u) activities of extratemitoral organisations and bodies (u') financing to nonresidents AD08 Value (or percentage) of returns by major type of Sharī ah-compliant contract Total returns Murlabahah Commodity Murlabahah / Tawwaruq Salam Istisna¹ Ijārah/ījārah Muntahia Bittamlīk Mudfarabah Mud						•••										
(u) activities of extraterritorial organisations and bodies (u*) financing to nonresidents ADDB ADDB Value (or percentage) of returns by major type of Sharī'ah-compliant contract Total returns Murābahah Commodity Murābahah / Tawwaruq Salam Istisnā* Ijārah Muntahia Bittamlik Mugārabah Mugārabah Mugārabah Musārakah Musārakah Musārakah Musārakah Wakālah Qarri Hassan Others (please specify)¹ ()			• •													
(u') financing to nonresidents ***Patha Commodity Murabahah / Tawwaruq Salam Istsana* Ilyiandyijarah Muntahia Bittamlik Mughahah Mughahah Mugharakah Diminishing Musharakah Diminishing Musharakah Oard Hassan O			=								***	•••				
Nation Commodity Murabahah Commodity Commodi											***	•••				
Value (or percentage) of returns by major type of Sharī ah-compliant contract Total returns		(u ⁻) financin	ng to nonresidents			•••					•••	•••		***	***	
Total returns Murābahah Comrodīty Murābahah / Tawwaruq Salam Istisnā' Ijārah/Ijārah Muntahia Bittamlīk Mudārabah Mushārakah Diminishing Mushārakah Wakālah Qard Hassan Others (please specify)' (f)	AD08															
Murābahah Commodity Murābahah / Tawwaruq Salam Istisnā* Iļārah // Iļārah Muntahia Bittamlīk Muḍārabah Muḍārah Muntahia Bittamlīk Muḍārahah Diminishing Mushārakah Uwakālah Odard Hassan Others (please specify) ¹ (i)			of returns by major type of Sharī`ah-compliant contract													
Commodify Murăbahah / Tawwaruq Salam Istisnâ` Ijârah/jiârah Muntahia Bittamlik Mudărabah Mushārakah Mushārakah Diminishing Mushārakah Wakālah Qard Hassan Others (please specify)¹ (i)									***	***	***	***	***	***		
Salam									***	***	***	***	***	***		
Istisna` Ijarah/Ijarah Muntahia Bittamlik Mudarabah Musharakah Diminishing Musharakah Wakalah Qard Hassan Others (please specify)¹ (i)			ābahah / Tawwaruq													
Ijārah // Ijārah Muntahia Bittamlīk Muqārabah																
Mudfärabah			atalia Ditta urii													
Mushârakah			паліа віцатііК													
Diminishing Mushārakah																
Wakalah			hārakah													
Qard Hassan			пагакап — — — — — — — — — — — — — — — — — — —													
Others (please specify) ¹																
(7)			mud.													
			specify) '													
(8)																
		(ii)														



Section Sect	Code	Indicator	Standard	Currency	Units	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
Marie Mari		(iii)														
Medical Province Section Secti		Others														
Medical Province Section Secti				_		Structural Isla	amic Financial	ndicators (SIFIs)							
Marker of Informit bander discord Marker of Control bander discord Marker of Con	Code	Indicator		Currency	Units	202001	202003	303003	202004	202101	202102	202103	202104	202201	202202	202203
Maritimate of control (Control (Contr																3
Making of complexing of control of processes 1							•		· ·							
Table	ST02															
Total Search Acceptated Internative (searching internative Country of Search Acceptance)		. ,				•••										
100 Start of completed inspired path inforcers of the start of the	ST03	Total assets					***				***		***			
Part		Total Sharī ah-compliant financing (excluding interbank financing)														
Section Sect		Sukūk holdings														
A Color a series		Other Sharī`ah-compliant securities														
Total Interringibilities and equities		Interbank financing														
Price-learning precentanger dozones (PSW)		All other assets														
Designation (Marcian) (M	ST04	Total funding/liabilities and equities														
Norneumente nating [carrier account, West ab)		Profit-sharing investment accounts (PSIA)														
Solida Florational Floration		Other remunerative funding (Murābahah, Commodity Murābahah etc.))													
Chee A Autor ab- country intentition is insisted		Nonrenumerative funding (current account, Wadī`ah)														
rise-bank funding/loblities		Sukūk issued								***						
All cher liabilities		Other Sharī ah -compliant securities issued														
Total revenue		Interbank funding/liabilities								***						
Total revenues STOS State revenues STOS STORAR STORAR		All other liabilities														
Francing based Francing based Studik, oher Sharf ah-compliant securities etc.)		Capital and reserves														
Mestiment based (SURIA), other Sharf ah-compliant securies etic.) Comport Compor	ST05	Total revenues														
Fee based						***	***		***		***	***	***			
Other						***	***			***			***			
STOP Value (Percentage) of financing by type of Shari ah-compliant contract						***	***			***			***			
Total financing	ST06	Earnings before taxes and Zakat														
Total financing																
Murabahah	ST07		ontract													
Commodity Murisbansh/ Tawwaruq		-														
Salam																
Stisna*																
						***	***						***		•••	
Mudfarabah						•••							•••			
Mushārakah																
Diminishing Mushārakah		•														
Wakālah																
Qard Hassan						***	•••	•••		•••		***	•••			
Others (please specify)¹ <th></th>																
(i)						***	***						***	***		***
(ii)						***	***						***	***		***
(iii)																
Others <																***
ST08 Assets held by domestic systemically important Islamic windows														***		
	ST08															

Note:

Not applicable n.a

In dicates the data is not available (...)

¹ Compilers are requested to report the values from other types of Shariah-compliant contracts, if any, by extending the list (for example, Bai Ajil, Bai Bithaman Ajil (BBA), Ju'alah etc.). Thereafter, the 'Other' category covers the remaining amount.

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