

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

Country:		Bahrain												
Time period covered:		2014Q4												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure ¹	Control ²	Accounting Std ³	Shar'ah-compliant	Reporting status	Break -in-series	
Capital Adequacy : Basel Standard														
CP01a	CAR													
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
	Risk-weighted assets (RWA)	...	...	...	...	...	...	...	...	...	...	...	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
Capital Adequacy: IFSB Formula														
CP01b	CAR (IFSB)													
	Total regulatory capital	IFSB SD	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	RWA	IFSB SD	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
CP02b	Tier 1 capital to RWA (IFSB)													
	Tier 1 capital	IFSB SD	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	RWA	IFSB SD	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB)													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
Asset Quality														
CP04	Gross nonperforming financing (gross NPF) ratio													
	Gross NPF	...	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	
	Total financing	...	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions	...	...	...	...	...	...	...	...	...	...	...	...
	Gross NPF	...	...	...	...	...	...	...	...	...	...	...	...
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	Total assets	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	Equity	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	Gross income	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
CP10	Cost to income													
	Operating costs	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
	Gross income	...	Q	USD	M	Sup	CBDC	IIFSS	C	0	0	SC	blank	
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
CP12	Leverage (regulatory definition)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
CP14	Liquid assets to short-term liabilities													
	Liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Short-term liabilities	...	...	...	...	...	...	...	...	...	...	...	...
CP15	Liquidity coverage ratio (LCR)													
	Stock of Shar'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure ¹	Control ²	Accounting Std ³	Shar'ah-compliant	Reporting status	Break -in-series
CP16	Net stable funding ratio (NSFR)												
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Sensitivity to Market Risk; Other</i>												
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 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
AD01	Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	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 Sukuk holdings to capital												
	Sukuk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
AD06	Value (or percentage) of Shar'ah-compliant financing by economic activity												
	Value of Shar'ah-compliant financing	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(b) mining and quarrying	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(c) manufacturing	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(g) trade	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(h) transportation and storage	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) technology, media and communications	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(k) financial and insurance activities	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(l) commercial real estate financing and residential mortgage	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(m) professional, scientific and technical activities	...	...	...	...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security	...	...	...	...	...	...	...	...	...	...	...	...
	(p) education	...	...	...	...	...	...	...	...	...	...	...	...
	(q) human health and social work activities	...	...	...	...	...	...	...	...	...	...	...	...
	(r) arts, entertainment and recreation	...	...	...	...	...	...	...	...	...	...	...	...
	(s) government and other sectors	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households (personal / consumer finance and credit cards)	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(b) mining and quarrying	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(c) manufacturing	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure ¹	Control ²	Accounting Std ³	Sharī'ah-compliant	Reporting status	Break-in-series
	(g) trade	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(h) transportation and storage	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) technology, media and telecommunications	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(k) financial and insurance activities	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(l) commercial real estate financing and residential mortgage	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(m) professional, scientific and technical activities	...	...	...	...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security	...	...	...	...	...	...	...	...	...	...	...	...
	(p) education	...	...	...	...	...	...	...	...	...	...	...	...
	(q) human health and social work activities	...	...	...	...	...	...	...	...	...	...	...	...
	(r) arts, entertainment and recreation	...	...	...	...	...	...	...	...	...	...	...	...
	(s) government and other sectors	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households (personal / consumer finance and credit cards)	Q	USD	M	Sup	DC	IIFSS	0	0	0	SC	blank	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Sharī'ah-compliant contract												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisnā`	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muqārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...

Structural Islamic financial Indicators (SIFIs)

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series
BS01	Number of Islamic banks	Q	n.a	G	Sup	DC	IIFSS	B	0	...	SC	blank	...
	Number of domestic branch offices	Q	n.a	G	Sup	DC	IIFSS	B	0	...	SC	blank	...
	Number of ATMs	...	...	...	...	...	...	...	...	...	...	...	...
BS02	Number of employees	...	...	...	...	...	...	...	...	...	...	...	...
BS03	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukūk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Other Sharī'ah-compliant securities	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank financing	...	...	...	...	...	...	...	...	...	...	...	...
	All other assets	...	...	...	...	...	...	...	...	...	...	...	...
BS04	Total funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wadī'ah)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukūk issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Sharī'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	All other liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	Capital and reserves	...	...	...	...	...	...	...	...	...	...	...	...
BS05	Total revenues	...	...	...	...	...	...	...	...	...	...	...	...
	Financing based	...	...	...	...	...	...	...	...	...	...	...	...
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Fee based	...	...	...	...	...	...	...	...	...	...	...	...
	Other	...	...	...	...	...	...	...	...	...	...	...	...
BS06	Earnings before taxes and Zakat	...	...	...	...	...	...	...	...	...	...	...	...
BS07	Value (or percentage) of financing by type of Sharī'ah-compliant contract												
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure ¹	Control ²	Accounting Std ³	Shari'ah-compliant	Reporting status	Break -in-series
	Commodity Murabahah/ Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muqarabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
BS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: **Central Bank of Bahrain**

Note:

. Not applicable

Indicates the data is not available

1 Conglomerate (consolidated organization including head office, bank, and all branches and subsidiaries), but Bahrain operations only

2 Domestic (private) and domestic (government or public sector)

3 Accounting standards used are AAOIFI and IFRS

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