

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

| Country: | | Iran | | | | | | | | | | | |
|--|---|-------------|----------|------|-----------------------|---------------|-------------|-----------|---------|------------------------------|--------------------|------------------|------------------|
| Time Period: | | 2014Q4 | | | | | | | | | | | |
| Core Prudential Islamic Financial Indicators (PIFIs) | | | | | | | | | | | | | |
| Code | Indicator | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Sharf'ah-compliant | Reporting status | Break -in-series |
| Capital Adequacy : Basel Standard | | | | | | | | | | | | | |
| CP01a | CAR | | | | | | | | | | | | |
| | Total regulatory capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Risk-weighted assets (RWA) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP02a | Tier 1 capital to RWA | | | | | | | | | | | | |
| | Tier 1 capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | RWA | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP03a | Common Equity Tier 1 (CET1) capital to RWA | | | | | | | | | | | | |
| | CET1 capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | RWA | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| Capital Adequacy: IFSB Formula | | | | | | | | | | | | | |
| CP01b | CAR (IFSB) | | | | | | | | | | | | G |
| | Total regulatory capital | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | RWA | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP02b | Tier 1 capital to RWA (IFSB) | | | | | | | | | | | | G |
| | Tier 1 capital | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | RWA | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP03b | Common Equity Tier 1 (CET1) capital to RWA (IFSB) | | | | | | | | | | | | G |
| | CET1 capital | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | RWA | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| Asset Quality | | | | | | | | | | | | | |
| CP04 | Gross nonperforming financing (gross NPF) ratio | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Gross NPF | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total financing | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP05 | Net nonperforming financing (net NPF) to capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Net NPF | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total regulatory capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP06 | Provisions for gross nonperforming financing (gross NPF) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Provisions | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Gross NPF | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| Earnings | | | | | | | | | | | | | |
| CP07 | Return on assets (ROA) | | | | | | | | | | | | G |
| | Net income (before extraordinary items, taxes, and Zakat) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Total assets | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP08 | Return on equity (ROE) | | | | | | | | | | | | G |
| | Net income (before extraordinary items, taxes, and Zakat) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Equity | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP09 | Net profit margin | | | | | | | | | | | | G |
| | Net income (before extraordinary items, taxes, and Zakat) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Gross income | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP10 | Cost to income | | | | | | | | | | | | G |
| | Operating costs | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Gross income | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| Leverage | | | | | | | | | | | | | |
| CP11 | Capital to assets (balance sheet definition) | | | | | | | | | | | | G |
| | Tier 1 capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP12 | Leverage (regulatory definition) | | | | | | | | | | | | G |
| | Tier 1 capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Exposure | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| Liquidity | | | | | | | | | | | | | |
| CP13 | Liquid assets ratio | | | | | | | | | | | | G |
| | Liquid assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP14 | Liquid assets to short-term liabilities | | | | | | | | | | | | G |
| | Liquid assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Short-term liabilities | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP15 | Liquidity coverage ratio (LCR) | | | | | | | | | | | | G |
| | Stock of Sharf'ah-compliant high quality liquid assets | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Total net cash outflows over the next 30 calendar days | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| CP16 | Net stable funding ratio (NSFR) | | | | | | | | | | | | G |
| | Available stable funding (ASF) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Required stable funding (RSF) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| Sensitivity to Market Risk; Other | | | | | | | | | | | | | |
| CP17 | Net foreign exchange open position to capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Net FX open position | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total regulatory capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| CP18 | Large exposures to capital | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Value of large exposures | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total regulatory capital (or balance sheet capital) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |

| Code | Indicator | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shar'ah-compliant | Reporting status | Break -in-series |
|-------------|---|-------------|----------|------|-----------------------|---------------|-------------|-----------|---------|------------------------------|-------------------|------------------|------------------|
| CP19 | Growth of financing to private sector | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total financing at end of current period | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total financing at end of same period in previous year | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD01 | Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Income distributed to IAH | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Total income from assets funded by PSIA | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| AD02 | Total off-balance sheet items to total assets | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Off-balance sheet items | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total assets | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD03 | Foreign-currency denominated funding to total funding | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | FX funding | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total funding | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD04 | Foreign-currency denominated financing to total financing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | FX financing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total financing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD05 | Value of Sukuk holdings to capital | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Sukuk holdings | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total regulatory capital | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD06 | Value (or percentage) of Shar'ah-compliant financing by economic activity | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Value of Shar'ah-compliant financing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Sectoral distribution | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (a) agriculture, forestry, hunting and fishing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (b) mining and quarrying | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (c) manufacturing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (d) electricity, gas, steam and air-conditioning supply | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (e) water supply; sewerage and waste management | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (f) construction | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (g) wholesale and retail trade; repair of motor vehicles and motorcycles | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (h) transportation and storage | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (i) accommodation and food service activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (j) information and communication | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (k) financial and insurance activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (l) real estate activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (m) professional, scientific and technical activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (n) administrative and support service activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (o) public administration and defense; compulsory social security | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (p) education | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (q) human health and social work activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (r) arts, entertainment and recreation | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (s) other service activities (export) | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (t) activities of households as employers | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (t*) other financing of households | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (u) activities of extraterritorial organisations and bodies | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (u*) financing to nonresidents | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD07 | Value (or percentage) of gross NPF by economic activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Value of gross NPF | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Economic activity | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (a) agriculture, forestry, hunting and fishing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (b) mining and quarrying | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (c) manufacturing | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (d) electricity, gas, steam and air-conditioning supply | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (e) water supply; sewerage and waste management | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (f) construction | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (g) wholesale and retail trade; repair of motor vehicles and motorcycles | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (h) transportation and storage | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (i) accommodation and food service activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (j) information and communication | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (k) financial and insurance activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (l) real estate activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (m) professional, scientific and technical activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (n) administrative and support service activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (o) public administration and defense; compulsory social security | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (p) education | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (q) human health and social work activities | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (r) arts, entertainment and recreation | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (s) other service activities (export) | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (t) activities of households as employers | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (t*) other financing of households | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (u) activities of extraterritorial organisations and bodies | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (u*) financing to nonresidents | Q | NC | B | Banks General Ledgers | DC | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| AD08 | Value (or percentage) of returns by major type of Shar'ah-compliant contract | A | O | G | O | O | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total returns | A | O | G | O | O | IFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |

| Code | Indicator | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Sharī'ah-compliant | Reporting status | Break -in-series |
|-------------|--|-------------|----------|------|-----------------------|---------------|-------------|-----------|---------|------------------------------|--------------------|------------------|------------------|
| | Murābahah | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Commodity Murābahah / Tawwaruq | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Salam | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Istisnā' | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Jārah/Ijārah Muntahia Bittamlik | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Muḥārahah | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Mushārahah | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Diminishing Mushārahah | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Wakālah | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Qard Hassan | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Others | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (i) | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (ii) | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (iii) | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Others | A | 0 | G | 0 | 0 | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS01 | Number of Islamic banks | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Number of domestic branch offices | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Number of ATMs | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS02 | Number of employees | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS03 | Total assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total Sharī'ah-compliant financing (excluding interbank financing) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Sukūk holdings | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Other Sharī'ah-compliant securities | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Interbank financing | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | All other assets | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS04 | Total funding/liabilities | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Profit-sharing investment accounts (PSIA) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Other remunerative funding (Murābahah, Commodity Murābahah etc.) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Nonenumerative funding (current account, Wadr'ah) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Sukūk issued | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Other Sharī'ah-compliant securities issued | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Interbank funding/liabilities | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | All other liabilities | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Capital and reserves | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS05 | Total revenues | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Financing based | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Investment based (Sukūk, other Sharī'ah-compliant securities etc.) | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Fee based | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| | Other | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| BS06 | Earnings before taxes and Zakat | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | G |
| BS07 | Value (or percentage) of financing by type of Sharī'ah-compliant contract | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Total financing | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Murābahah | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Commodity Murābahah / Tawwaruq | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Salam | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Istisnā' | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Jārah / Ijārah Muntahia Bittamlik | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Muḥārahah | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Mushārahah | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Diminishing Mushārahah | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Wakālah | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Qard Hassan | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Others | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (i) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (ii) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | (iii) | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| | Others | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |
| BS08 | Assets held by domestic systemically important Islamic banks | Q | NC | B | Banks General Ledgers | DC | IIFSS | B | D,G | Iranian Accounting Standards | SC | Blank | ... |

Source: Central Bank of the Islamic Republic of Iran

Note:

Not applicable

Indicates the data is not available

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 |
| | R | Revised |
| | E | Estimated |
| | I | Incomplete |
| Break-in-series | 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 | |