

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

Country:		Kuwait												
Time period covered:		2014Q4												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series	
Capital Adequacy : Basel Standard														
CP01a	CAR													
	Total regulatory capital	Basel II*	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Risk-weighted assets (RWA)	Basel II*	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel II*	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	RWA	Basel II*	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	Basel III	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	RWA	Basel III	Q	NC	...	Sup	CBDC	...	C	D	IFRS	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)													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	...
Asset Quality														
CP04	Gross nonperforming financing (gross NPF) ratio													
	Gross NPF	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total financing	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total regulatory capital	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Gross NPF	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total assets	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Equity	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Gross income	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
CP10	Cost to income													
	Operating costs	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Gross income	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Total assets	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
CP12	Leverage (regulatory definition)													
	Tier 1 capital	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Exposure	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Total assets	...	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
CP14	Liquid assets to short-term liabilities													
	Liquid assets	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Short-term liabilities	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
CP15	Liquidity coverage ratio (LCR)													
	Stock of Shari'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...	...
CP16	Net stable funding ratio (NSFR)													
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...	...
Sensitivity to Market Risk; Other														
CP17	Net foreign exchange open position to capital													
	Net FX open position	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Total regulatory capital*	...	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...

N o t A p p l i c a b l e

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
CP18	Large exposures to capital												
	Value of large exposures	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
	Total regulatory capital (or balance sheet capital)*	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
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	Shari'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	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total assets	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total funding	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total financing	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total regulatory capital	Q	NC	...	Sup	CBDC	...	C	D	IFRS	SC	R	...
AD06	Value (or percentage) of Shari'ah-compliant financing by economic activity												
	Value of Shari'ah-compliant financing	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(b) mining and quarrying	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(c) manufacturing	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(e) water supply; sewerage and waste management	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(f) construction	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(h) transportation and storage	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(i) accommodation and food service activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(j) information and communication	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(k) financial and insurance activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(l) real estate activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(m) professional, scientific and technical activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(n) administrative and support service activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(o) public administration and defense; compulsory social security	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(p) education	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(q) human health and social work activities	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(r) arts, entertainment and recreation	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(s) other service activities (export)	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(t) activities of households as employers	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(t*) other financing of households	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(u*) financing to nonresidents	Q	NC	...	Fin	CBDC	...	C	D	IFRS	SC	R	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	...	...	...	...	...	...	...	...	...	...	...	...
	Economic activity												
	(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 and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	...	...	...	...	...	...	...	...	...	...	...	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) information and communication	...	...	...	...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...
	(l) real estate activities	...	...	...	...	...	...	...	...	...	...	...	...
	(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) other service activities (export)	...	...	...	...	...	...	...	...	...	...	...	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	(t*) other financing of households	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Shari'ah-compliant contract												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	Murabahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	...	...	...	...	...	...	...	...	...	...	...	...
	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	Shari'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	Q	n.a	G	Sup	...	...	...	D	...	SC	R	...
	Number of domestic branch offices	...	...	...	...	...	...	...	...	...	...	...	...
	Number of ATMs	...	...	...	...	...	...	...	...	...	...	...	...
BS02	Number of employees	...	...	...	...	...	...	...	...	...	...	...	...
BS03	Total assets	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Total Shari'ah-compliant financing (excluding interbank financing)	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Sukuk holdings	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Other Shari'ah-compliant securities	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Interbank financing	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	All other assets	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
BS04	Total funding/liabilities	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonnumerative funding (current account, Wadi'ah)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukuk issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Shari'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	All other liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	Capital and reserves	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
BS05	Total revenues	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Financing based	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Fee based	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Other	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
BS06	Earnings before taxes and Zakat	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
BS07	Value (or percentage) of financing by type of Shari'ah-compliant contract												
	Total financing	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Murabahah	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Commodity Murabahah / Tawwaruq	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Salam	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Istisna'	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Ijarah / Ijarah Muntahia Bittamlik	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Mudharabah	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Musharakah	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Diminishing Musharakah	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Wakalah	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
BS08	Assets held by domestic systemically important Islamic banks	Q	NC	M	Fin	CBDC	...	C	D	IFRS	SC	R	...

Source: Central Bank of Kuwait

Note:

Not applicable

Indicates the metadata is not available

* Starting from Q4 2014 all regulatory data are calculated according to Basel III.

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	