

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

Country:		Malaysia												
Time period covered:		2014Q4												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std ¹	Shar'ah-compliant	Reporting status	Break-in-series	
Capital Adequacy : Basel Standard														
CP01a	CAR													
	Total regulatory capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	Risk-weighted assets (RWA)	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	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	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Equity	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP10	Cost to income													
	Operating costs	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP12	Leverage (regulatory definition)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP14	Liquid assets to short-term liabilities													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Short-term liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP15	Liquidity coverage ratio (LCR)													
	Stock of Shar'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)	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std ¹	Sharī'ah-compliant	Reporting status	Break -in-series
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
Sensitivity to Market Risk; Other													
CP17	Net foreign exchange open position to capital												
	Net FX open position	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
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	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total financing at end of same period in previous year	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
Additional Prudential Islamic Financial Indicators (PIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'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	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total funding	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
AD05	Value of Sukūk holdings to capital												
	Sukūk holdings	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
AD06	Value (or percentage) of Sharī'ah-compliant financing by economic activity												
	Value of Sharī'ah-compliant financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...
	(b) mining and quarrying	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(c) manufacturing	...	...	...	...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(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)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	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	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std ¹	Shari'ah-compliant	Reporting status	Break -in-series
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	(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
WS01	Number of Islamic banks	M	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of domestic branch offices	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of ATMs	...	...	...	...	...	...	...	...	...	...	...	...
WS02	Number of employees	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
WS03	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total Shari'ah-compliant financing (excluding interbank financing)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sukuk holdings	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other Shari'ah-compliant securities	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	All other assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
WS04	Total funding/liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Profit-sharing investment accounts (PSIA)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Nonremunerative funding (current account, Wadiah)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Sukuk issued	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other Shari'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	All other liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Capital and reserves	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
WS05	Total revenues	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Financing based	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Fee based	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Other	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
WS06	Earnings before taxes and Zakat	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
WS07	Value (or percentage) of financing by type of Shari'ah-compliant contract												
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Murabahah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Commodity Murabahah/ Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Musharakah	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std ¹	Shari'ah-compliant	Reporting status	Break -in-series
	<i>Wakālah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Qarḍ Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
	<i>(i)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(ii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(iii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
WS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Bank Negara Malaysia*

Note:

n.a *Not applicable*

(...) *Indicates the metadata is not available*

¹ Accounting standards used are GAAP and IFRS

PSIFIs 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
IFSB Formula	IFSB Std	IFSB Standard
	IFSB SD	IFSB Supervisory Discretion
	O	Others
Periodicity	A	Annual
	S	Semiannual
	Q	Quarterly
	M	Monthly
	O	Other
Currency	NC	National currency
	SDR	Special drawing rights
	USD	U.S. dollar
	O	Other
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
Consolidation	CBDC	Cross-border domestically controlled basis
	CBDI	Cross-border domestically incorporated
	DC	Domestically consolidated (DC) data
	O	Other
Aggregation	W	Windows only – Data refer to activities of the Islamic windows of conventional bank only
	P	Data of Conventional bank parent – Data refer to activities of the Islamic windows' parent banks only
	WP	Mixed data for Windows and their Conventional bank parent – Data refer to activities of the Islamic windows and their parent banks
	O	Other
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
	O	Other
Control	D	Domestic (private)
	G	Domestic (government or public sector)
	F	Foreign
	O	Other
Accounting Standard	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
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
RB	Rebased	
Break-in-series	B	Break in series
	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