

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

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	Country:	Nigeria												
	Time period covered:	2014Q4												
			Core Prud	ential Islam	ic Finan	cial Indicators	s (PIFIs)							
Code	Indicator		Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah-compliant	Reporting status	Break -in-series
	Adequacy : Basel Standard													
CP01a	CAR Total regulatory capital	Basel I	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Risk-weighted assets (RWA)	Basel I	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel I	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP03a	RWA	Basel I	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CFU3a	Common Equity Tier 1 (CET1) capital to RWA CET1 capital	Mixed Basel	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	RWA	Mixed Basel	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	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 Q			***	***	***				***	***	***			
CP04	Gross nonperforming financing (gross NPF) ratio													
	Gross NPF		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP05	Total financing		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CPUS	Net nonperforming financing (net NPF) to capital Net NPF		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Total regulatory capital		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	***
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions			***		***			***		***	***	•••	***
Earning	Gross NPF						***					•••		
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Total assets		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP08	Return on equity (ROE) Net income (before extraordinary items, taxes, and Zakat)		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Equity		Q	NC	В	Sup	DC	IIFSS	В	D D	IFRS	SC	blank	
CP09	Net profit margin			,,,,		Gup	20	00			# 7.C		Dan	
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP10	Gross income		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP10	Cost to income Operating costs	N	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Gross income	0	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
Leverag														
CP11	Capital to assets (balance sheet definition)	A												
	Tier 1 capital Total assets	p p	Q Q	NC NC	B B	Sup Sup	DC DC	IIFSS IIFSS	B B	D D	IFRS IFRS	SC SC	blank blank	***
CP12	Leverage (regulatory definition)	Ĭ	Q	NO	В	Sup	DC	III 33	ь	Ъ	II NO	30	Dialik	
	Tier 1 capital	i												
11-15	Exposure	c												
Liquidit	y Liquid assets ratio	b												
GF 13	Liquid assets Liquid assets	1	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Total assets	е	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP14	Liquid assets to short-term liabilities													
	Liquid assets Short form liabilities		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CP15	Short-term liabilities Liquidity coverage ratio (LCR)		Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
J	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)													





Code	Indicator	Periodicity	y Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	Available stable funding (ASF)					***							
	Required stable funding (RSF)										***		
	vity to Market Risk; Other												
CP17	Net foreign exchange open position to capital				_								
	Net FX open position	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
CD40	Total regulatory capital	Q	NC	В	Sup	DC	0	В	D	IFRS	SC	blank	***
CP18	Large exposures to capital Value of large exposures												
	Total regulatory capital (or balance sheet capital)											•••	
CP19	Growth of financing to private sector	***	***		***	***				***			***
01 15	Total financing at end of current period												
	Total financing at end of same period in previous year	***		***		***				***	***		•••
		Additional B	rudontial lel	amic Ein	ancial Indica	tore (DIEIs)							
Code	Indicator		y Currency	Unit			Aggregation	Ctructure	Control	Accounting Std	Sharī ah -compliant	Poporting status	Break -in-series
	Income distributed to investment account holder (IAH) out of total income from assets funded by profit-		y Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Sta	Snari an-compliant	Reporting status	break -in-series
AD01	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	***	***	***	***	***	***	***	***	***	***	***	***
AD05	Total financing	***	***		***	***	***			***	•••	***	***
ADUS	Value of Sukūk holdings to capital Sukūk holdings												
	Total regulatory capital (or balance sheet capital)		***	•••					•••	•••			
AD06	Value (or percentage) of Sharī ah-compliant financing by economic activity												
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Value of Shari ah-compliant financing												
	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 and motorcycles												
	(h) transportation and storage					•••					***		•••
	(i) accommodation and food service activities	***	***	***	***	***	***	***	***	***	***	***	***
	information and communication (k) financial and insurance activities	***		***	•••			***	***	***	***		***
	(I) 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				***	***					***		***
	(u) activities of extraterritorial organisations and bodies			***				***	***				
4 D.07	(u*) financing to nonresidents												
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF		***	•••	***							***	
	Economic activity (a) agriculture, forestry, hunting and fishing												
	agriculture, forestry, hunting and fishing 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	***			***		***				***		
	· · · · · · · · · · · · · · · · · · ·	***		••	•••	***	***				***		



Codo	Indicator	Dariadiaitu	Currence	Lleis	Data sauras	Canaalidatian	Aggragation	Christian	Control	A accounting Ctd	Observations	Departing status	Draek in series
Code	Indicator (i) accommodation and food service activities		Currency	Unit		Consolidation				Accounting Std	Sharī`ah -compliant	Reporting status	Break -in-series
	(j) information and communication	***			***						***		***
	(k) financial and insurance activities	***	***		***	***	***			***	***	***	***
	(I) 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			***	•••			***	***				
	(u) activities of extraterritorial organisations and bodies					***	•••			***		***	***
AD08	(u*) financing to nonresidents	***	***		***	***	***		***	•••	•••	•••	
AD08	Value (or percentage) of returns by major type of Shari ah-compliant contract Total returns	Q	NC	В	0	DC	IIFSS	В	D	IFRS	SC	blank	G
	Murăbahah	Q	NC	В	Sup	DC	IIFSS	В	D D	IFRS	SC	blank	
	Commodity Murăbahah / Tawwaruq				Sup			Ь					G
	Salam	 Q	NC	 B	Sup	DC	IIFSS	В	 D	 IFRS	SC	blank	G
	Istisnā`	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	G
	ljārah/ljārah Muntahia Bittamlīk							-					-
	Muḍārabah		***										
	Mushārakah	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	G
	Diminishing Mushārakah												
	Wakālah												
	Qarḍ Hassan	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	G
	Others					***				***	***	***	
	(i)	***	***		***		***		***	***			•••
	(ii)					***	•••			***		***	
	(iii)	***	***	***	***	***	***	***	***	***	***	***	***
	Others												
					Data source (Structure					
									Control	Accounting Std			
Code	Indicator Number of Islamia banks		Currency	Unit			Aggregation				Shari ah -compliant	_ · _ ·	Break -in-series
BS01	Number of Islamic banks	Q	n.a	G	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Number of Islamic banks Number of domestic branch offices	Q Q	n.a n.a.	G G	Sup Sup	DC DC	IIFSS IIFSS	B B	D D	IFRS IFRS	SC SC	blank blank	
BS01	Number of Islamic banks Number of domestic branch offices Number of ATMs	Q Q Q	n.a n.a. n.a.	G G G	Sup Sup Sup	DC DC DC	IIFSS IIFSS IIFSS	В В В	D D D	IFRS IFRS IFRS	SC SC SC	blank blank blank	
	Number of Islamic banks Number of domestic branch offices	Q Q	n.a n.a.	G G	Sup Sup	DC DC	IIFSS IIFSS	B B	D D	IFRS IFRS	SC SC	blank blank	
BS01	Number of Islamic banks Number of domestic branch offices Number of ATMs	Q Q Q	n.a n.a. n.a.	G G G	Sup Sup Sup Sup	DC DC DC	IIFSS IIFSS IIFSS	В В В	D D D	IFRS IFRS IFRS	SC SC SC	blank blank blank	
BS01 BS02	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees	Q Q Q Q	n.a n.a. n.a. n.a.	G G G	Sup Sup Sup	DC DC DC DC	IIFSS IIFSS IIFSS	В В В	D D D	IFRS IFRS IFRS IFRS	SC SC SC SC	blank blank blank blank	
BS01 BS02	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets	Q Q Q Q	n.a n.a. n.a. n.a.	G G G G	Sup Sup Sup Sup	DC DC DC DC	IIFSS IIFSS IIFSS	В В В В	D D D D	IFRS IFRS IFRS IFRS	SC SC SC SC	blank blank blank blank blank	
BS01 BS02	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities	Q Q Q Q Q Q	n.a n.a. n.a. n.a. NC NC NC NC	G G G G B B B	Sup Sup Sup Sup Sup Sup	DC DC DC DC DC DC DC	IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS IIFSS	B B B B	D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C	blank blank blank blank blank blank	
BS01 BS02	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing	a a a a a a	n.a n.a. n.a. n.a. n.a. NC NC NC NC NC NC	G G G G B B B B	Sup Sup Sup Sup Sup Sup Sup Sup	DC DC DC DC DC DC DC DC DC	IIFSS	B B B B B	D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari ah -compliant financing (excluding interbank financing) Sukūk holdings Other Shari ah -compliant securities Interbank financing All other assets	Q Q Q Q Q Q	n.a n.a. n.a. n.a. n.a. NC	G G G B B B B B	Sup Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B B C B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C	blank	
BS01 BS02	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total shari ah -compliant financing (excluding interbank financing) Sukük holdings Other Shari ah -compliant securities Interbank financing All other assets Total funding/liabilities	a a a a a a	n.a n.a. n.a. n.a. n.a. NC NC NC NC NC NC	G G G G B B B B	Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B C B	D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA)	0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. NC	G G G G B B B B B B	Sup Sup Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B B C B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.)	0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. NC	G G G G B B B B B B B B B B B B B B B B	Sup Sup Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B B C B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah)	0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. NC	G G G B B B B B B B B B B B B B B B B B	Sup Sup Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B B C B B B 	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued	0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. NC	G G G G B B B B B B B B B B B B B B B B	Sup Sup Sup Sup Sup Sup Sup Sup Sup Sup	DC D	IIFSS	B B B B B C B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari ah -compliant financing (excluding interbank financing) Sukūk holdings Other Shari ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadīr ah) Sukūk issued Other Sharī ah -compliant securities issued	0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. NC	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B C B B B 	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities	0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	8 8 8 8 8 8 8 C 8 8 8 	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari ah -compliant financing (excluding interbank financing) Sukūk holdings Other Shari ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadīr ah) Sukūk issued Other Sharī ah -compliant securities issued	0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. NC	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B C B B B 	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murrehahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.)	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari*ah*-compliant financing (excluding interbank financing) Sukūk holdings Other Shari*ah*-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī*ah) Sukūk issued Other Shari*ah*-compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī*ah*-compliant securities etc.) Fee based	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$	blank	
BS01 BS02 BS03 BS04	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murřabahah, Commodity Murřabahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Shari*ah*-compliant financing (excluding interbank financing) Sukūk holdings Other Shari*ah*-compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī*ah) Sukūk issued Other Shari*ah*-compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī*ah*-compliant securities etc.) Fee based	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04 BS06	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadīr ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other	0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04	Number of Islamic banks Number of domestic branch offices Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat Value (or percentage) of financing by type of Sharī ah -compliant contract	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G B B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04 BS06	Number of Islamic banks Number of domestic branch offices Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat Value (or percentage) of financing by type of Sharī ah -compliant contract Total financing	Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q	n.a n.a. n.a. n.a. n.a. n.a. NC	G G G G G B B B B B B B B B B B B B B B	Sup	DC D		B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04 BS06	Number of Islamic banks Number of domestic branch offices Number of ATMs Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (kurābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadīrah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat Value (or percentage) of financing by type of Sharī ah -compliant contract Total financing Murābahah	Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G G B B B B B B B B B B B B B B B	Sup	DC D		B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04 BS06	Number of Islamic banks Number of domestic branch offices Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murābahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Earnings before taxes and Zakat Value (or percentage) of financing by type of Sharī ah -compliant contract Total financing	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G G B B B B B B B B B B B B B B B	Sup	DC D	IIFSS	B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	
BS01 BS02 BS03 BS04 BS06	Number of Islamic banks Number of domestic branch offices Number of employees Total assets Total Sharī ah -compliant financing (excluding interbank financing) Sukūk holdings Other Sharī ah -compliant securities Interbank financing All other assets Total funding/liabilities Profit-sharing investment accounts (PSIA) Other remunerative funding (Murrehahah, Commodity Murābahah etc.) Nonrenumerative funding (current account, Wadī ah) Sukūk issued Other Sharī ah -compliant securities issued Interbank funding/liabilities All other liabilities Capital and reserves Total revenues Financing based Investment based (Sukūk, other Sharī ah -compliant securities etc.) Fee based Other Carrings before taxes and Zakat Value (or percentage) of financing by type of Sharī ah -compliant contract Total financing Murābahah Commodity Murābahah/ Tawwaruq	Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q	n.a n.a. n.a. n.a. n.a. n.a. n.a. n.a.	G G G G G B B B B B B B B B B B B B B B	Sup	DC D		B B B B B B B B B B B B B B B B B B B	D D D D D D D D D D D D D D D D D D D	IFRS IFRS IFRS IFRS IFRS IFRS IFRS IFRS	SC S	blank	





Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī`ah-compliant	Reporting status	Break -in-series
	ljārah ∕ ljārah Muntahia Bittamlīk	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Muḍārabah	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Mushārakah	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Diminishing Mushārakah									***			
	Wakālah												
	Qarḍ Hassan	Q	NC	В	Sup	DC	IIFSS	В	D	IFRS	SC	blank	
	Others												
	(i)	***			***	***	***			***	***	***	
	(ii)	***	***		***	***					***	***	
	(iii)	***	***		***	***					***	***	
	Others				***	***						***	***
BS08	Assets held by domestic systemically important Islamic banks												

Source: Central Bank of Nigeria

Note:

n.a Not applicable

(...) Indicates the data is not available





PSIFIs metadata codes for Islamic Banks

		PSIFIS metadata codes for Islamic Banks
Column	Metadata Code	Description
	Basel I	Basel I
	Basel II	Basel II
Basel Version	Basel III	Basel III
	Mixed	Mixed Basel
	IFSB Std	IFSB Standard
IFSB Formula	IFSB SD	IFSB Supervisory Discretion
	0	Others
	A	Annual
	S	Semiannual
Periodicity	Q	Quarterly
	М	Monthly
	0	Other
	NC	National currency
Currency	SDR	Special drawing rights
- Ca. 15.15,	USD	U.S. dollar
	0	Other
	В	Billions
	М	Millions
Units	т	Thousands
	G	General (1, 2, 3, etc)
	Sup	Supervisory
	Fin	Financial Accounts
Data Source	MFS	Monetary and Financial Statistics
	NA	National accounts
	0	Other
	CBDC	Cross-border domestically controlled basis
Consolidation	CBDI	Cross-border domestically incorporated
	DC	Domestically consolidated (DC) data
	0	Other
	IIFSS	Stand-alone Islamic banks, and Islamic subsidiaries of conventional banks (domestic and foreign
Aggregation		control)
	0	Other
	В	Bank as separate corporation
	С	Conglomerate (Consolidated organization including head office, bank, and all branches and
Structure	· ·	subsidiaries)
Structure	HC	Holding company
	W	Islamic Window or Islamic banking branch of conventional bank
	0	Other
	D	Domestic (private)
	G	Domestic (government or public sector)
Control		
	F	Foreign
	0	Other
	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing
		& Governance Standard
Accounting Standard	IFRS	International Financial Reporting Standards
	GAAP	Generally Accepted Accounting Principles
	0	Others
	U	
	SC	Shariah-compliant Shariah-compliant
Shariah-Compliant	SC	
Shariah-Compliant	SC NSC	Not Shariah-compliant
Shariah-Compliant	SC NSC MSC	Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Shariah-Compliant	SC NSC MSC blank	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data
Shariah-Compliant	SC NSC MSC	Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Shariah-Compliant	SC NSC MSC blank	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data
Shariah-Compliant Reporting status	SC NSC MSC blank R	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised
	SC NSC MSC blank R E	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated
	SC NSC MSC blank R E I	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey
	SC NSC MSC blank R E I S	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary
	SC NSC MSC blank R E I S P	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased
	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series
Reporting status	SC NSC MSC blank R E I S P	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased
Reporting status	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series
Reporting status Break-in-series	SC NSC MSC blank R E I S P RB	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period)
Reporting status	SC NSC MSC blank R E I S P RB B G yyyyA yyyyQ#	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period) Year and annual designator (2014A)
Reporting status Break-in-series	SC NSC MSC blank R E I S P RB B G yyyyA	Not Shariah-compliant Mixed Shariah-compliant and noncompliant New data Revised Estimated Incomplete Survey Preliminary Rebased Break in series Gap in series (no data for designated period) Year and annual designator (2014A) Year and quarter designator (2014Q2)