

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

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

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
	Liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Short-term liabilities	...	...	...	...	...	...	...	...	...	...	...	...
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	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
CP18	Large exposures to capital												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
CP19	Growth of financing to private sector												
	Total financing at end of current period	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing at end of same period in previous year	...	...	...	...	...	...	...	...	...	...	...	...

Additional Prudential Islamic Financial Indicators (PIFIs)

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

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series
	(u*) financing to nonresidents	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(b) mining and quarrying	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(c) manufacturing	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(e) water supply; sewerage and waste management	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(f) construction	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(h) transportation and storage	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(i) accommodation and food service activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(j) information and communication	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(k) financial and insurance activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(l) real estate activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(m) professional, scientific and technical activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(n) administrative and support service activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(o) public administration and defense; compulsory social security	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(p) education	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(q) human health and social work activities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(r) arts, entertainment and recreation	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(s) other service activities (export)	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(t) activities of households as employers	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(t*) other financing of households	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(u*) financing to nonresidents	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
AD08	Value (or percentage) of returns by major type of Sharī'ah-compliant contract												
	Total returns	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Murābahah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Commodity Murābahah / Tawwaruq	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Salam	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Istisnā'	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Ijārah/Ijārah Muntahia Bittamlik	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Mudārabah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Mushārahah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Diminishing Mushārahah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Wakālah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Qarḍ Hassan	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Others	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...

Structural Islamic financial Indicators (SIFIs)

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series
BS01	Number of Islamic banks	Q	n.a.	G	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Number of domestic branch offices	Q	n.a.	G	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Number of ATMs	Q	n.a.	G	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS02	Number of employees	Q	n.a.	G	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS03	Total assets	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Sukūk holdings	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Other Sharī'ah-compliant securities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Interbank financing	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	All other assets	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS04	Total funding/liabilities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wadī'ah)	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series
	<i>Sukūk</i> issued	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Other Sharī'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	All other liabilities	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Capital and reserves	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS05	Total revenues	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Financing based	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Investment based (<i>Sukūk</i> , other Sharī'ah-compliant securities etc.)	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Fee based	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Other	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS06	Earnings before taxes and Zakat	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS07	Value (or percentage) of financing by type of Sharī'ah-compliant contract												
	Total financing	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Murābahah</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Commodity Murābahah/ Tawwaruq</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Salam</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Istisnā'</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Ijārah / Ijārah Muntahia Bittamlik</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Muqārabah</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Mushārahah</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Diminishing Mushārahah</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Wakālah</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Qard Hassan</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	<i>Others</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(i)	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(ii)	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
BS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Saudi Arabian Monetary Agency*

Note:

n.a 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	