

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

Country:		Turkey												
Time period covered:		2014Q4												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation <sup>1</sup>	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series	
<b>Capital Adequacy : Basel Standard</b>														
<b>CP01a</b>	<b>CAR</b>													
	Total regulatory capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
	Risk-weighted assets (RWA)	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
<b>CP02a</b>	<b>Tier 1 capital to RWA</b>													
	Tier 1 capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
	RWA	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
<b>CP03a</b>	<b>Common Equity Tier 1 (CET1) capital to RWA</b>													
	CET1 capital	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
	RWA	Basel III	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	
<b>Capital Adequacy: IFSB Formula</b>														
<b>CP01b</b>	<b>CAR (IFSB)</b>													
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...	
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	
<b>CP02b</b>	<b>Tier 1 capital to RWA (IFSB)</b>													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	
<b>CP03b</b>	<b>Common Equity Tier 1 (CET1) capital to RWA (IFSB)</b>													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	
<b>Asset Quality</b>														
<b>CP04</b>	<b>Gross nonperforming financing (gross NPF) ratio</b>													
	Gross NPF	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total financing	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP05</b>	<b>Net nonperforming financing (net NPF) to capital</b>													
	Net NPF	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total regulatory capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP06</b>	<b>Provisions for gross nonperforming financing (gross NPF)</b>													
	Provisions	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Gross NPF	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>Earnings</b>														
<b>CP07</b>	<b>Return on assets (ROA)</b>													
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP08</b>	<b>Return on equity (ROE)</b>													
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Equity	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP09</b>	<b>Net profit margin</b>													
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Gross income	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP10</b>	<b>Cost to income</b>													
	Operating costs	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Gross income	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>Leverage</b>														
<b>CP11</b>	<b>Capital to assets (balance sheet definition)</b>													
	Tier 1 capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP12</b>	<b>Leverage (regulatory definition)</b>													
	Tier 1 capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Exposure	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>Liquidity</b>														
<b>CP13</b>	<b>Liquid assets ratio</b>													
	Liquid assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP14</b>	<b>Liquid assets to short-term liabilities</b>													
	Liquid assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Short-term liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP15</b>	<b>Liquidity coverage ratio (LCR)</b>													
	Stock of Shar'ah-compliant high quality liquid assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Total net cash outflows over the next 30 calendar days	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
<b>CP16</b>	<b>Net stable funding ratio (NSFR)</b>													
	Available stable funding (ASF)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	
	Required stable funding (RSF)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...	

Not Applicable

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation <sup>1</sup>	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
<b>Sensitivity to Market Risk; Other</b>													
<b>CP17</b>	<b>Net foreign exchange open position to capital</b>												
	Net FX open position	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total regulatory capital	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>CP18</b>	<b>Large exposures to capital</b>												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP19</b>	<b>Growth of financing to private sector</b>												
	Total financing at end of current period	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total financing at end of same period in previous year	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>Additional Prudential Islamic Financial Indicators (PIFIs)</b>													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
<b>AD01</b>	<b>Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)</b>												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD02</b>	<b>Total off-balance sheet items to total assets</b>												
	Off-balance sheet items	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD03</b>	<b>Foreign-currency denominated funding to total funding</b>												
	FX funding	...	...	...	...	...	...	...	...	...	...	...	...
	Total funding	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD04</b>	<b>Foreign-currency denominated financing to total financing</b>												
	FX financing	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD05</b>	<b>Value of Sukūk holdings to capital</b>												
	Sukūk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD06</b>	<b>Value (or percentage) of Sharī'ah-compliant financing by economic activity</b>												
	Value of Sharī'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	...	...	...	...	...	...	...	...	...	...	...	...
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD07</b>	<b>Value (or percentage) of gross NPF by economic activities</b>												
	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	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation <sup>1</sup>	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD08</b>	<b>Value (or percentage) of returns by major type of Sharī'ah-compliant contract</b>												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisnā'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijārah/Ijārah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muḍārabah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qarḍ Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
<b>Structural Islamic financial Indicators (SIFIs)</b>													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
<b>BS01</b>	<b>Number of Islamic banks</b>	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
	Number of domestic branch offices	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
	Number of ATMs	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS02</b>	<b>Number of employees</b>	Q	n.a.	G	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS03</b>	<b>Total assets</b>	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Sukūk holdings	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other Sharī'ah-compliant securities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Interbank financing	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	All other assets	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS04</b>	<b>Total funding/liabilities</b>	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Profit-sharing investment accounts (PSIA)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Nonnumerative funding (current account, Waḍ'ah)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Sukūk issued	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other Sharī'ah-compliant securities issued	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Interbank funding/liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	All other liabilities	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Capital and reserves	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS05</b>	<b>Total revenues</b>	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Financing based	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Fee based	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
	Other	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS06</b>	<b>Earnings before taxes and Zakat</b>	Q	NC	M	Sup	DC	O	B	...	IFRS	SC	...	...
<b>BS07</b>	<b>Value (or percentage) of financing by type of Sharī'ah-compliant contract</b>												
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah/ Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisnā'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijārah / Ijārah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muḍārabah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qarḍ Hassan	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation <sup>1</sup>	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break-in-series
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
<b>WS08</b>	<b>Assets held by domestic systemically important Islamic banks</b>	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Banking Regulation and Supervision Agency*

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)
	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
Control	O	Other
	D	Domestic (private)
	G	Domestic (government or public sector)
	F	Foreign
Accounting Standard	O	Other
	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing & Governance Standard
	IFRS	International Financial Reporting Standards
	GAAP	Generally Accepted Accounting Principles
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
Break-in-series	RB	Rebased
	B	Break in series
Data period	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