

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

Country:		Egypt												
Time period covered:		2016Q3												
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	
<b>Capital Adequacy : Basel Standard</b>														
<b>CP01a</b>	<b>CAR</b>													
	Total regulatory capital		Basel II	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Risk-weighted assets (RWA)		Basel II	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP02a</b>	<b>Tier 1 capital to RWA</b>													
	Tier 1 capital		Basel II	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	RWA		Basel II	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP03a</b>	<b>Common Equity Tier 1 (CET1) capital to RWA</b>													
	CET1 capital		Basel III	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	RWA		Basel II	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<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	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total financing		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP05</b>	<b>Net nonperforming financing (net NPF) to capital</b>													
	Net NPF		...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital		...	...	...	...	...	...	...	...	...	...	...	...
<b>CP06</b>	<b>Provisions for gross nonperforming financing (gross NPF)</b>													
	Provisions		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Gross NPF		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>Earnings</b>														
<b>CP07</b>	<b>Return on assets (ROA)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total assets		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP08</b>	<b>Return on equity (ROE)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Equity		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP09</b>	<b>Net profit margin</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Gross income		Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP10</b>	<b>Cost to income</b>	N												
	Operating costs	o	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Gross income	t	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>Leverage</b>														
<b>CP11</b>	<b>Capital to assets (balance sheet definition)</b>	A												
	Tier 1 capital	p	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total assets	p	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP12</b>	<b>Leverage (regulatory definition)</b>	i												
	Tier 1 capital	i	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Exposure	c	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>Liquidity</b>														
<b>CP13</b>	<b>Liquid assets ratio</b>	a												
	Liquid assets	b	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total assets	e	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>CP14</b>	<b>Liquid assets to short-term liabilities</b>													
	Liquid assets		...	...	...	...	...	...	...	...	...	...	...	...
	Short-term liabilities		...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break-in-series
<b>CP15</b>	<b>Liquidity coverage ratio (LCR)</b>												
	Stock of Shar'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP16</b>	<b>Net stable funding ratio (NSFR)</b>												
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
<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	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total regulatory capital	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<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	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total financing at end of same period in previous year	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B

**Additional 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
<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	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total assets	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>AD03</b>	<b>Foreign-currency denominated funding to total funding</b>												
	FX funding	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total funding	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>AD04</b>	<b>Foreign-currency denominated financing to total financing</b>												
	FX financing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Total financing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>AD05</b>	<b>Value of Sukuk holdings to capital</b>												
	Sukuk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD06</b>	<b>Value (or percentage) of Shar'ah-compliant financing by economic activity</b>												
	Value of Shar'ah-compliant financing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(b) mining and quarrying	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(c) manufacturing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(e) water supply; sewerage and waste management	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(f) construction	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(h) transportation and storage	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(i) accommodation and food service activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(j) information and communication	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(k) financial and insurance activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(l) real estate activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(m) professional, scientific and technical activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(n) administrative and support service activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(o) public administration and defense; compulsory social security	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(p) education	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(q) human health and social work activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(r) arts, entertainment and recreation	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(s) other service activities (export)	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(t) activities of households as employers	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(t*) other financing of households	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(u) activities of extraterritorial organisations and bodies	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	(u*) financing to nonresidents	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>AD07</b>	<b>Value (or percentage) of gross NPF by economic activities</b>												
	Value of gross NPF	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
	Economic activity												

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
(a)	agriculture, forestry, hunting and fishing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(b)	mining and quarrying	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(c)	manufacturing	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(d)	electricity, gas, steam and air-conditioning supply	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(e)	water supply; sewerage and waste management	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(f)	construction	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(g)	wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(h)	transportation and storage	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(i)	accommodation and food service activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(j)	information and communication	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(k)	financial and insurance activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(l)	real estate activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(m)	professional, scientific and technical activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(n)	administrative and support service activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(o)	public administration and defense; compulsory social security	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(p)	education	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(q)	human health and social work activities	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(r)	arts, entertainment and recreation	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(s)	other service activities (export)	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(t)	activities of households as employers	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(t*)	other financing of households	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(u)	activities of extraterritorial organisations and bodies	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
(u*)	financing to nonresidents	Q	NC	M	Fin	DC	IIFSS	B	D	IFRS	SC	R	B
<b>AD08</b>	<b>Value (or percentage) of returns by major type of Sharī'ah-compliant contract</b>												
	Total returns	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Murābahah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Commodity Murābahah / Tawwaruq</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Salam</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Istisnā'</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Ijārah/Ijārah Muntahia Bittamlik</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Muḍārahah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Diminishing Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Wakālah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Qarḍ Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
<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	Fin	DC	IIFSS	B	D	...	SC	R	B
	Number of domestic branch offices	Q	n.a	G	Fin	DC	IIFSS	B	D	...	SC	R	B
	Number of ATMs	Q	n.a	G	Fin	DC	IIFSS	B	D	...	SC	R	B
<b>BS02</b>	<b>Number of employees</b>	Q	n.a	G	Fin	DC	IIFSS	B	D	...	SC	R	B
<b>BS03</b>	<b>Total assets</b>	...	...	...	...	...	...	...	...	...	...	...	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Sukūk</i> holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Other Sharī'ah-compliant securities	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank financing	...	...	...	...	...	...	...	...	...	...	...	...
	All other assets	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS04</b>	<b>Total funding/liabilities</b>	...	...	...	...	...	...	...	...	...	...	...	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding ( <i>Murābahah</i> , <i>Commodity Murābahah</i> etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, <i>Wadī'ah</i> )	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Sukūk</i> issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Sharī'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	All other liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	Capital and reserves	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS05</b>	<b>Total revenues</b>	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	Financing based	...	...	...	...	...	...	...	...	...	...	...	...
	Investment based ( <i>Sukuk</i> , other <i>Shari'ah</i> -compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Fee based	...	...	...	...	...	...	...	...	...	...	...	...
	Other	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS06</b>	<b>Earnings before taxes and Zakat</b>	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS07</b>	<b>Value (or percentage) of financing by type of Shari'ah-compliant contract</b>												
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Murabahah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Commodity Murabahah / Tawwaruq</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Salam</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Istisna'</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Ijarah / Ijarah Muntahia Bittamlik</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Mudharabah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Diminishing Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Wakalah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Qard Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS08</b>	<b>Assets held by domestic systemically important Islamic banks</b>												

Source: *Central Bank of Egypt*

Note:

n.a Not applicable

(...) Indicates the metadata is not available