

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

Country:		Saudi Arabia													
Time period covered:		2016Q3													
Core Prudential Islamic Financial Indicators (PIFIs)															
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharf'ah-compliant	Reporting status	Break-in-series		
Capital Adequacy : Basel Standard															
CP01a	CAR														
	Total regulatory capital	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Risk-weighted assets (RWA)	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP02a	Tier 1 capital to RWA														
	Tier 1 capital	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	RWA	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP03a	Common Equity Tier 1 (CET1) capital to RWA														
	CET1 capital	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	RWA	Basel III	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	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	W	C	D	IFRS	SC	P	...	
	Total financing		Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...	
CP05	Net nonperforming financing (net NPF) to capital														
	Net NPF		Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...	
	Total regulatory capital		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP06	Provisions for gross nonperforming financing (gross NPF)														
	Provisions		Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...	
	Gross NPF		Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...	
Earnings															
CP07	Return on assets (ROA)														
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Total assets		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP08	Return on equity (ROE)														
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Equity		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP09	Net profit margin														
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Gross income		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
CP10	Cost to income														
	Operating costs		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Gross income		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
Leverage															
CP11	Capital to assets (balance sheet definition)														
	Tier 1 capital		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...	
	Total assets		Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	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														
	Liquid assets		...	...	...	...	...	...	...	...	...	...	...	...	...
	Short-term liabilities		...	...	...	...	...	...	...	...	...	...	...	...	...
CP15	Liquidity coverage ratio (LCR)														
	Stock of Sharf'ah-compliant high quality liquid assets		...	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break-in-series
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...
CP16	Net stable funding ratio (NSFR)												
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Sensitivity to Market Risk; Other</i>												
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	Shar'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	WP	C	D	IFRS	MSC	P	...
	Total assets	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	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	W	C	D	IFRS	SC	P	...
	Total regulatory capital (or balance sheet capital)	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
AD06	Value (or percentage) of Shar'ah-compliant financing by economic activity												
	Value of Shar'ah-compliant financing	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(b) mining and quarrying	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(c) manufacturing	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(e) water supply; sewerage and waste management	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(f) construction	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(h) transportation and storage	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(i) accommodation and food service activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(j) information and communication	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(k) financial and insurance activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(l) real estate activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(m) professional, scientific and technical activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(n) administrative and support service activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(o) public administration and defense; compulsory social security	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(p) education	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(q) human health and social work activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(r) arts, entertainment and recreation	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(s) other service activities (export)	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(t) activities of households as employers	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(*) other financing of households	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(u*) financing to nonresidents	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(b) mining and quarrying	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	(c) manufacturing	Q	NC	M	Sup	CBDC	W	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
(d)	electricity, gas, steam and air-conditioning supply	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(e)	water supply; sewerage and waste management	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(f)	construction	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(g)	wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(h)	transportation and storage	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(i)	accommodation and food service activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(j)	information and communication	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(k)	financial and insurance activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(l)	real estate activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(m)	professional, scientific and technical activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(n)	administrative and support service activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(o)	public administration and defense; compulsory social security	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(p)	education	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(q)	human health and social work activities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(r)	arts, entertainment and recreation	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(s)	other service activities (export)	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(t)	activities of households as employers	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(t*)	other financing of households	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(u)	activities of extraterritorial organisations and bodies	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
(u*)	financing to nonresidents	Q	NC	M	Sup	CBDC	W	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	W	C	D	IFRS	SC	P	...
	Murābahah	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Commodity Murābahah / Tawwaruq	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Salam	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Istisnā'	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Ijārah/Ijārah Muntahia Bittamlik	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Mudārabah	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Mushārahah	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Diminishing Mushārahah	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Wakālah	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Qard Hassan	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Others	Q	NC	M	Sup	CBDC	W	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
WS01	Number of Islamic banking windows	Q	n.a.	G	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
	Number of domestic branch offices	Q	n.a.	G	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
WS02	Number of employees	Q	n.a.	G	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
WS03	Total assets	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Sukūk holdings	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Other Sharī'ah-compliant securities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Interbank financing	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	All other assets	Q	NC	M	Sup	CBDC	WP	C	D	IFRS	MSC	P	...
WS04	Total funding/liabilities	Q	NC	M	Sup	CBDC	W	C	D	IFRS	SC	P	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wadī'ah)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukūk 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	...
WS05	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 (Sukūk, 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	...
WS06	Earnings before taxes and Zakat	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
WS07	Value (or percentage) of financing by type of Shar'ah-compliant contract												
	Total financing	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Murabahah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Commodity Murabahah / Tawwaruq	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Salam	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Istisna`	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Ijarah / Ijarah Muntahia Bittamlik	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Mudharabah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Musharakah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Diminishing Musharakah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Wakalah	Q	NC	M	Sup	CBDC	IIFSS	C	D	IFRS	SC	P	...
	Qard 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	...	...	...	...	...	...	...	...	...	...	...	...
WS08	Assets held by domestic systemically important Islamic windows												

Source: Saudi Arabian Monetary Authority

Note:

n.a Not applicable

(...) Indicates the data is not available