

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

| Country:   |   | Bangladesh  |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|--|---|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|--------------------|------------------|------------------|-----|-----|
| Time period covered:                                 |   | 2014A       |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
| 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 | S    | NC          | M             | Sup         | DC        | IIFSS   | B              | ...                | IFRS             | SC               | S   | ... |
|  | Risk-weighted assets (RWA)                                      |             | Basel II | S    | NC          | M             | Sup         | DC        | IIFSS   | B              | ...                | IFRS             | SC               | S   | ... |
| <b>CP02a</b>   | <b>Tier 1 capital to RWA</b>                                    |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Tier 1 capital  |             | Basel II | S    | NC          | M             | Sup         | DC        | IIFSS   | B              | ...                | IFRS             | SC               | S   | ... |
|  | RWA   |             | Basel II | S    | NC          | M             | Sup         | DC        | IIFSS   | B              | ...                | IFRS             | SC               | S   | ... |
| <b>CP03a</b>   | <b>Common Equity Tier 1 (CET1) capital to RWA</b>               |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | CET1 capital  |             | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              | ... | ... |
|  | RWA   |             | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              | ... | ... |
| <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   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Total financing   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP05</b>  | <b>Net nonperforming financing (net NPF) to capital</b>         |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Net NPF   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Total regulatory capital  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP06</b>  | <b>Provisions for gross nonperforming financing (gross NPF)</b> |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Provisions  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Gross NPF   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>Earnings</b>                                      |   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
| <b>CP07</b>  | <b>Return on assets (ROA)</b>                                   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Net income (before extraordinary items, taxes, and Zakat)       |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Total assets  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP08</b>  | <b>Return on equity (ROE)</b>                                   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Net income (before extraordinary items, taxes, and Zakat)       |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Equity  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP09</b>  | <b>Net profit margin</b>  |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Net income (before extraordinary items, taxes, and Zakat)       |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Gross income  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP10</b>  | <b>Cost to income</b>   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Operating costs   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Gross income  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>Leverage</b>                                      |   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
| <b>CP11</b>  | <b>Capital to assets (balance sheet definition)</b>             |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Tier 1 capital  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Total assets  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP12</b>  | <b>Leverage (regulatory definition)</b>                         |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Tier 1 capital  |             | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              | ... |     |
|  | Exposure  |             | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              | ... |     |
| <b>Liquidity</b>                                     |   |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
| <b>CP13</b>  | <b>Liquid assets ratio</b>                                      |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Liquid assets   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Total assets  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP14</b>  | <b>Liquid assets to short-term liabilities</b>                  |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |
|  | Liquid assets   |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
|  | Short-term liabilities  |             | S        | NC   | M           | Sup           | DC          | IIFSS     | B       | ...            | IFRS               | SC               | S                | ... |     |
| <b>CP15</b>  | <b>Liquidity coverage ratio (LCR)</b>                           |             |          |      |             |               |             |           |         |                |                    |                  |                  |     |     |

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|---|---|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|--------------------|------------------|------------------|
|   | Stock of <i>Shari'ah</i> -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  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total regulatory capital  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>CP18</b>   | <b>Large exposures to capital</b>   |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | Value of large exposures  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total regulatory capital (or balance sheet capital)   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>CP19</b>   | <b>Growth of financing to private sector</b>  |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | Total financing at end of current period  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total financing at end of same period in previous year  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>Additional Prudential Islamic Financial Indicators (PIFIs)</b> |   |             |          |      |             |               |             |           |         |                |                    |                  |                  |
| Code  | Indicator   | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari'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   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total income from assets funded by PSIA   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD02</b>   | <b>Total off-balance sheet items to total assets</b>  |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | Off-balance sheet items   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total assets  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD03</b>   | <b>Foreign-currency denominated funding to total funding</b>  |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | FX funding  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total funding   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD04</b>   | <b>Foreign-currency denominated financing to total financing</b>  |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | FX financing  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total financing   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD05</b>   | <b>Value of Sukuk holdings to capital</b>   |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | Sukuk holdings  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Total regulatory capital (or balance sheet capital)   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD06</b>   | <b>Value (or percentage) of Shari'ah-compliant financing by economic activity</b>   |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | Value of <i>Shari'ah</i> -compliant financing   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | Sectoral distribution   |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|   | (a) agriculture, forestry, hunting and fishing  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (b) mining and quarrying  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (c) manufacturing   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (d) electricity, gas, steam and air-conditioning supply   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (e) water supply; sewerage and waste management   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (f) construction  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (g) wholesale and retail trade; repair of motor vehicles and motorcycles  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (h) transportation and storage  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (i) accommodation and food service activities   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (j) information and communication   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (k) financial and insurance activities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (l) real estate activities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (m) professional, scientific and technical activities   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (n) administrative and support service activities   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|   | (o) public administration and defense; compulsory social security   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|   | (p) education   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (q) human health and social work activities   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (r) arts, entertainment and recreation  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (s) other service activities (export)   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (t) activities of households as employers   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (*) other financing of households   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|   | (u) activities of extraterritorial organisations and bodies   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|   | (u*) financing to nonresidents  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|   | (v) others  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <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  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |

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|--|--|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|--------------------|------------------|------------------|
|  | (b) mining and quarrying   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (c) manufacturing  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (d) electricity, gas, steam and air-conditioning supply                              | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (e) water supply; sewerage and waste management                                      | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (f) construction   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (g) wholesale and retail trade; repair of motor vehicles and motorcycles             | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (h) transportation and storage   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (i) accommodation and food service activities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (j) information and communication  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (k) financial and insurance activities   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (l) real estate activities   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (m) professional, scientific and technical activities                                | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (n) administrative and support service activities                                    | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (o) public administration and defense; compulsory social security                    | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (p) education  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (q) human health and social work activities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (r) arts, entertainment and recreation   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (s) other service activities (export)  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (t) activities of households as employers  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (*) other financing of households  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (u) activities of extraterritorial organisations and bodies                          | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (u*) financing to nonresidents   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (v) others   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>AD08</b>  | <b>Value (or percentage) of returns by major type of Shari'ah-compliant contract</b> |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|  | Total returns  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Murabahah  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Commodity Murabahah / Tawwaruq   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Salam  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Istisna'   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Ijarah / Ijarah Muntahia Bittamlik   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Mudharabah   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Musharakah   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Diminishing Musharakah   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Wakalah  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Qard Hassan  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Others   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | (i)  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (ii)   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | (iii)  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Others   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
| <b>Structural Islamic financial Indicators (SIFIs)</b> |  |             |          |      |             |               |             |           |         |                |                    |                  |                  |
| Code   | Indicator  | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari'ah-compliant | Reporting status | Break -in-series |
| <b>BS01</b>  | <b>Number of Islamic banks</b>   | S           | n.a      | G    | Sup         | DC            | IIFSS       | B         | ...     | ...            | ...                | ...              | ...              |
|  | Number of domestic branch offices  | S           | n.a      | G    | Sup         | DC            | IIFSS       | B         | ...     | ...            | SC                 | S                | ...              |
|  | Number of ATMs   | S           | n.a      | G    | Sup         | DC            | IIFSS       | B         | ...     | ...            | SC                 | S                | ...              |
| <b>BS02</b>  | <b>Number of employees</b>   | S           | n.a      | G    | Sup         | DC            | IIFSS       | B         | ...     | ...            | ...                | S                | ...              |
| <b>BS03</b>  | <b>Total assets</b>  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Total Shari'ah-compliant financing (excluding interbank financing)                   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Sukuk holdings   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Other Shari'ah-compliant securities  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Interbank financing  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | All other assets   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>BS04</b>  | <b>Total funding/liabilities</b>   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Profit-sharing investment accounts (PSIA)  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Other remunerative funding (Murabahah, Commodity Murabahah etc.)                     | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Nonremunerative funding (current account, Wadi'ah)                                   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Sukuk issued   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Other Shari'ah-compliant securities issued   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|  | Interbank funding/liabilities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | All other liabilities  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Capital and reserves   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>BS05</b>  | <b>Total revenues</b>  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|  | Financing based  | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |

| Code        | Indicator   | Periodicity | Currency | Unit | Data source | Consolidation | Aggregation | Structure | Control | Accounting Std | Shari'ah-compliant | Reporting status | Break -in-series |
|-------------|---|-------------|----------|------|-------------|---------------|-------------|-----------|---------|----------------|--------------------|------------------|------------------|
|             | Investment based ( <i>Sukuk</i> , other <i>Shari'ah</i> -compliant securities etc.) | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | Fee based   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | Other   | S           | NC       | M    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>BS06</b> | <b>Earnings before taxes and Zakat</b>  | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
| <b>BS07</b> | <b>Value (or percentage) of financing by type of Shari'ah-compliant contract</b>    |             |          |      |             |               |             |           |         |                |                    |                  |                  |
|             | Total financing   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Murabahah</i>  | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | Commodity <i>Murabahah</i> / <i>Tawwaruq</i>  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|             | <i>Salam</i>  | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Istisna'</i>   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Ijarah</i> / <i>Ijarah Muntahia Bittamlik</i>                                    | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Mudharabah</i>   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Musharakah</i>   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Diminishing Musharakah</i>   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Wakalah</i>  | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Qard Hassan</i>  | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | <i>Others</i>   | S           | NC       | T    | Sup         | DC            | IIFSS       | B         | ...     | IFRS           | SC                 | S                | ...              |
|             | (i)   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|             | (ii)  | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|             | (iii)   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
|             | <i>Others</i>   | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |
| <b>BS08</b> | <b>Assets held by domestic systemically important Islamic banks</b>                 | ...         | ...      | ...  | ...         | ...           | ...         | ...       | ...     | ...            | ...                | ...              | ...              |

Source: **Bangladesh Bank**

Note:

| Not applicable

{ Indicates the metadata 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                              |   |