

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

Country:		Iran												
Time Period:		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 I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Risk-weighted assets (RWA)	Basel I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	RWA	Basel I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	Basel I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	RWA	Basel I	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
Capital Adequacy: IFSB Formula														
CP01b	CAR (IFSB)													
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...	G
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	G
CP02b	Tier 1 capital to RWA (IFSB)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	G
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	G
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB)													
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...	G
	RWA	...	...	...	...	...	...	...	...	...	...	...	...	G
Asset Quality														
CP04	Gross nonperforming financing (gross NPF) ratio		Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Gross NPF	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total financing	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP05	Net nonperforming financing (net NPF) to capital		Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Net NPF	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total regulatory capital	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP06	Provisions for gross nonperforming financing (gross NPF)		Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Provisions	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Gross NPF	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
Earnings														
CP07	Return on assets (ROA)		...	...	...	...	...	...	...	...	...	...	...	G
	Net income (before extraordinary items, taxes, and Zakat)	...	...	...	...	...	...	...	...	...	...	...	...	G
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...	G
CP08	Return on equity (ROE)		...	...	...	...	...	...	...	...	...	...	...	G
	Net income (before extraordinary items, taxes, and Zakat)	...	...	...	...	...	...	...	...	...	...	...	...	G
	Equity	...	...	...	...	...	...	...	...	...	...	...	...	G
CP09	Net profit margin		...	...	...	...	...	...	...	...	...	...	...	G
	Net income (before extraordinary items, taxes, and Zakat)	...	...	...	...	...	...	...	...	...	...	...	...	G
	Gross income	...	...	...	...	...	...	...	...	...	...	...	...	G
CP10	Cost to income		...	...	...	...	...	...	...	...	...	...	...	G
	Operating costs	...	...	...	...	...	...	...	...	...	...	...	...	G
	Gross income	...	...	...	...	...	...	...	...	...	...	...	...	G
Leverage														
CP11	Capital to assets (balance sheet definition)		...	...	...	...	...	...	...	...	...	...	...	G
	Tier 1 capital	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total assets	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP12	Leverage (regulatory definition)		...	...	...	...	...	...	...	...	...	...	...	G
	Tier 1 capital	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Exposure	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
Liquidity														
CP13	Liquid assets ratio		...	...	...	...	...	...	...	...	...	...	...	G
	Liquid assets	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total assets	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP14	Liquid assets to short-term liabilities		...	...	...	...	...	...	...	...	...	...	...	G
	Liquid assets	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Short-term liabilities	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP15	Liquidity coverage ratio (LCR)		...	...	...	...	...	...	...	...	...	...	...	G
	Stock of Sharf'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...	G
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...	G
CP16	Net stable funding ratio (NSFR)		...	...	...	...	...	...	...	...	...	...	...	G
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...	G
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...	G
Sensitivity to Market Risk; Other														
CP17	Net foreign exchange open position to capital		Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Net FX open position	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total regulatory capital	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
CP18	Large exposures to capital		Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Value of large exposures	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total regulatory capital (or balance sheet capital)	...	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharf'ah-compliant	Reporting status	Break -in-series
CP19	Growth of financing to private sector	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total financing at end of current period	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total financing at end of same period in previous year	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD01	Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)	...	...	...	...	...	...	...	...	...	...	...	G
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	G
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	G
AD02	Total off-balance sheet items to total assets	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Off-balance sheet items	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total assets	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD03	Foreign-currency denominated funding to total funding	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	FX funding	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total funding	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD04	Foreign-currency denominated financing to total financing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	FX financing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total financing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD05	Value of Sukuk holdings to capital	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Sukuk holdings	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total regulatory capital	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD06	Value (or percentage) of Sharf'ah-compliant financing by economic activity	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Value of Sharf'ah-compliant financing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Sectoral distribution	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(a) agriculture, forestry, hunting and fishing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(b) mining and quarrying	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(c) manufacturing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(e) water supply; sewerage and waste management	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(f) construction	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(h) transportation and storage	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(i) accommodation and food service activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(j) information and communication	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(k) financial and insurance activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(l) real estate activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(m) professional, scientific and technical activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(n) administrative and support service activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(o) public administration and defense; compulsory social security	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(p) education	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(q) human health and social work activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(r) arts, entertainment and recreation	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(s) other service activities (export)	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(t) activities of households as employers	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(t*) other financing of households	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(u*) financing to nonresidents	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD07	Value (or percentage) of gross NPF by economic activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Value of gross NPF	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Economic activity	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(a) agriculture, forestry, hunting and fishing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(b) mining and quarrying	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(c) manufacturing	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(e) water supply; sewerage and waste management	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(f) construction	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(h) transportation and storage	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(i) accommodation and food service activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(j) information and communication	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(k) financial and insurance activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(l) real estate activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(m) professional, scientific and technical activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(n) administrative and support service activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(o) public administration and defense; compulsory social security	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(p) education	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(q) human health and social work activities	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(r) arts, entertainment and recreation	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(s) other service activities (export)	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(t) activities of households as employers	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(t*) other financing of households	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(u*) financing to nonresidents	Q	NC	B	Banks General Ledgers	DC	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
AD08	Value (or percentage) of returns by major type of Sharf'ah-compliant contract	A	O	G	O	O	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total returns	A	O	G	O	O	IFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
	Murābahah	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Commodity Murābahah / Tawwaruq	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Salam	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Istisnā'	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Ijārah/Ijārah Muntahia Bittamlik	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Muḍārabah	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Mushārahah	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Diminishing Mushārahah	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Wakālah	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Qarḍ Hassan	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Others	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(i)	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(ii)	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(iii)	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Others	A	0	G	0	0	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS01	Number of Islamic banks	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Number of domestic branch offices	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Number of ATMs	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS02	Number of employees	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS03	Total assets	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Sukūk holdings	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Other Sharī'ah-compliant securities	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Interbank financing	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	All other assets	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS04	Total funding/liabilities	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Profit-sharing investment accounts (PSIA)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Nonenumerative funding (current account, Wadr'ah)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Sukūk issued	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Other Sharī'ah-compliant securities issued	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Interbank funding/liabilities	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	All other liabilities	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Capital and reserves	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS05	Total revenues	...	...	...	...	...	...	...	...	...	...	...	G
	Financing based	...	...	...	...	...	...	...	...	...	...	...	G
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	G
	Fee based	...	...	...	...	...	...	...	...	...	...	...	G
	Other	...	...	...	...	...	...	...	...	...	...	...	G
BS06	Earnings before taxes and Zakat	...	...	...	...	...	...	...	...	...	...	...	G
BS07	Value (or percentage) of financing by type of Sharī'ah-compliant contract	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Total financing	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Murābahah	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Commodity Murābahah / Tawwaruq	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Salam	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Istisnā'	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Ijārah / Ijārah Muntahia Bittamlik	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Muḍārabah	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Mushārahah	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Diminishing Mushārahah	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Wakālah	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Qarḍ Hassan	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Others	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(i)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(ii)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	(iii)	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
	Others	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...
BS08	Assets held by domestic systemically important Islamic banks	Q	NC	B	Banks General Ledgers	DC	IIFSS	B	D,G	Iranian Accounting Standards	SC	Blank	...

Source: Central Bank of the Islamic Republic of Iran

Note:

Not applicable

Indicates the data is not available