

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

Country:		Malaysia												
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	
Capital Adequacy : Basel Standard														
CP01a	CAR													
	Total regulatory capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	Risk-weighted assets (RWA)	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	Basel III	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
	RWA	Basel II	M	NC	M	Sup	DC	IIFSS	B	D	O	SC	R	...
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	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross NPF	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Equity	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP10	Cost to income													
	Operating costs	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Gross income	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP12	Leverage (regulatory definition)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP14	Liquid assets to short-term liabilities													
	Liquid assets	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
	Short-term liabilities	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...	
CP15	Liquidity coverage ratio (LCR)													
	Stock of Shari'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...
CP16	Net stable funding ratio (NSFR)													
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
Sensitivity to Market Risk; Other													
CP17	Net foreign exchange open position to capital												
	Net FX open position	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total regulatory capital	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
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	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...
	Total financing at end of same period in previous year	M	NC	M	Fin	DC	IIFSS	B	D	O	SC	R	...

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

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
(m)	professional, scientific and technical activities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(n)	administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
(o)	public administration and defense; compulsory social security	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(p)	education	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(q)	human health and social work activities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(r)	arts, entertainment and recreation	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(s)	other service activities (export)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(t)	activities of households as employers	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(t*)	other financing of households	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(u)	activities of extraterritorial organisations and bodies	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
(u*)	financing to nonresidents	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...

AD08 Value (or percentage) of returns by major type of Shari'ah-compliant contract

Total returns	...	...	...	...	...	...	...	...	...	...	...	...	...
<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>	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>(i)</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>(ii)</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>(iii)</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...	...

Structural Islamic financial Indicators (SIFIs)

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of domestic branch offices	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
	Number of ATMs	...	...	...	...	...	...	...	...	...	...	...	...
BS02	Number of employees	A	n.a	G	Sup	DC	IIFSS	B	D	GAAP	SC	R	...
BS03	Total assets	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Total Shari'ah-compliant financing (excluding interbank financing)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Sukuk</i> holdings	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Other Shari'ah-compliant securities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Interbank financing	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	All other assets	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
BS04	Total funding/liabilities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Profit-sharing investment accounts (PSIA)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Other remunerative funding (<i>Murabahah</i> , <i>Commodity Murabahah</i> etc.)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Nonnumerative funding (current account, <i>Wad'ah</i>)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Sukuk</i> issued	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Other Shari'ah-compliant securities issued	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Interbank funding / liabilities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	All other liabilities	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Capital and reserves	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
BS05	Total revenues	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Financing based	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Investment based (<i>Sukuk</i> , other Shari'ah-compliant securities etc.)	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Fee based	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	Other	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
BS06	Earnings before taxes and Zakat	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
BS07	Value (or percentage) of financing by type of Shari'ah-compliant contract												
	Total financing	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Murabahah</i>	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Commodity Murabahah / Tawwaruq</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Salam</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Istisna'</i>	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Ijarah / Ijarah Muntahia Bittamlik</i>	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Mudharabah</i>	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Musharakah</i>	M	NC	M	Fin	DC	IIFSS	B	D	0	SC	R	...
	<i>Diminishing Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Wakalah</i>	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
	<i>Qard Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
	<i>(i)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(ii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(iii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	<i>M</i>	<i>NC</i>	<i>M</i>	<i>Fin</i>	<i>DC</i>	<i>IIFSS</i>	<i>B</i>	<i>D</i>	<i>O</i>	<i>SC</i>	<i>R</i>	...
BS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Bank Negara Malaysia*

Note:

n.a Not applicable

(...) Indicates the metadata is not available