

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

Country:		Lebanon												
Time period covered:		2017Q3												
Core 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	
<i>Capital Adequacy: Basel Standard</i>														
CP01a	<b>CAR</b>													
	Total regulatory capital				...	...	...	...	...	...	...	...	...	
	Risk-weighted assets (RWA)				...	...	...	...	...	...	...	...	...	
CP02a	<b>Tier 1 capital to RWA</b>													
	Tier 1 capital				...	...	...	...	...	...	...	...	...	
	RWA				...	...	...	...	...	...	...	...	...	
CP03a	<b>Common Equity Tier 1 (CET1) capital to RWA</b> (fill only if Basel III has been adopted)													
	CET1 capital				...	...	...	...	...	...	...	...	...	
	RWA				...	...	...	...	...	...	...	...	...	
<i>Capital Adequacy: IFSB Formula</i>														
CP01b	<b>CAR (IFSB)</b>													
	Total regulatory capital				...	...	...	...	...	...	...	...	...	
	RWA				...	...	...	...	...	...	...	...	...	
CP02b	<b>Tier 1 capital to RWA (IFSB)</b>													
	Tier 1 capital				...	...	...	...	...	...	...	...	...	
	RWA				...	...	...	...	...	...	...	...	...	
CP03b	<b>Common Equity Tier 1 (CET1) capital to RWA (IFSB)</b> (fill only if IFSB-15 has been adopted)													
	CET1 capital				...	...	...	...	...	...	...	...	...	
	RWA				...	...	...	...	...	...	...	...	...	
<i>Asset Quality</i>														
CP04	<b>Gross nonperforming financing (NPF) ratio</b>													
	NPF		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total financing		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP05	<b>Net nonperforming financing (net NPF) to capital</b>													
	Net NPF		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total regulatory capital		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP06	<b>Provisions for gross nonperforming financing (NPF)</b>													
	Provisions		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	NPF		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
<i>Earnings</i>														
CP07	<b>Return on assets (ROA)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total assets		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP08	<b>Return on equity (ROE)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Equity		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP09	<b>Net profit margin</b>													
	Net income (before extraordinary items, taxes, and Zakat)		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Gross income		USD		Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP10	<b>Cost to income</b>													
	Operating costs				...	...	...	...	...	...	...	...	...	
	Gross income				...	...	...	...	...	...	...	...	...	
<i>Leverage</i>														
CP11	<b>Capital to assets (balance sheet definition)</b>													
	Tier 1 capital		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total assets		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP12	<b>Leverage (regulatory definition)</b>													
	Tier 1 capital				...	...	...	...	...	...	...	...	...	
	Exposure				...	...	...	...	...	...	...	...	...	
<i>Liquidity</i>														
CP13	<b>Liquid assets ratio</b>													
	Liquid assets				...	...	...	...	...	...	...	...	...	
	Total assets				...	...	...	...	...	...	...	...	...	
CP14	<b>Liquid assets to short-term liabilities</b>													
	Liquid assets				...	...	...	...	...	...	...	...	...	
	Short-term liabilities				...	...	...	...	...	...	...	...	...	
CP15	<b>Liquidity coverage ratio (LCR)</b>													
	Stock of Shar'ah-compliant high quality liquid assets				...	...	...	...	...	...	...	...	...	
	Total net cash outflows over the next 30 calendar days				...	...	...	...	...	...	...	...	...	
CP16	<b>Net stable funding ratio (NSFR)</b>													
	Available stable funding (ASF)				...	...	...	...	...	...	...	...	...	
	Required stable funding (RSF)				...	...	...	...	...	...	...	...	...	
<i>Sensitivity to Market Risk; Other</i>														
CP17	<b>Net foreign exchange open position to capital</b>													
	Net FX open position		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total regulatory capital		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
CP18	<b>Large exposures to capital</b>													
	Value of large exposures				...	...	...	...	...	...	...	...	...	
	Total regulatory capital (or balance sheet capital)				...	...	...	...	...	...	...	...	...	
CP19	<b>Growth of financing to private sector</b>													
	Total financing at end of current period		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
	Total financing at end of same period in previous year		USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B	
<b>Additional Prudential Islamic Financial Indicators (PIFIs)</b>														
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series	
AD01	<b>Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)</b>													
	Income distributed to IAH				...	...	...	...	...	...	...	...	...	
	Total income from assets funded by PSIA				...	...	...	...	...	...	...	...	...	
AD02	<b>Total off-balance sheet items to total assets</b>													
	Off-balance sheet items				...	...	...	...	...	...	...	...	...	
	Total assets				...	...	...	...	...	...	...	...	...	
AD03	<b>Foreign-currency denominated funding to total funding</b>													

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	FX funding	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Total funding	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
<b>AD04</b>	<b>Foreign-currency denominated financing to total financing</b>												
	FX financing	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Total financing	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
<b>AD05</b>	<b>Value of Sukuk holdings to capital</b>												
	Sukuk holdings				...	...	...	...	...	...	...	...	...
	Total regulatory capital				...	...	...	...	...	...	...	...	...
<b>AD06</b>	<b>Value (or percentage) of Shari'ah-compliant financing by economic activity</b>												
	Value of Shari'ah-compliant financing												
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing				...	...	...	...	...	...	...	...	...
	(b) mining and quarrying				...	...	...	...	...	...	...	...	...
	(c) manufacturing				...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply				...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management				...	...	...	...	...	...	...	...	...
	(f) construction				...	...	...	...	...	...	...	...	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles				...	...	...	...	...	...	...	...	...
	(h) transportation and storage				...	...	...	...	...	...	...	...	...
	(i) accommodation and food service activities				...	...	...	...	...	...	...	...	...
	(j) information and communication				...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities				...	...	...	...	...	...	...	...	...
	(l) real estate activities				...	...	...	...	...	...	...	...	...
	(m) professional, scientific and technical activities				...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities				...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security				...	...	...	...	...	...	...	...	...
	(p) education				...	...	...	...	...	...	...	...	...
	(q) human health and social work activities				...	...	...	...	...	...	...	...	...
	(r) arts, entertainment and recreation				...	...	...	...	...	...	...	...	...
	(s) other service activities (export)				...	...	...	...	...	...	...	...	...
	(t) activities of households as employers				...	...	...	...	...	...	...	...	...
	(t*) other financing of households				...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies				...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents				...	...	...	...	...	...	...	...	...
<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				...	...	...	...	...	...	...	...	...
	(b) mining and quarrying				...	...	...	...	...	...	...	...	...
	(c) manufacturing				...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply				...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management				...	...	...	...	...	...	...	...	...
	(f) construction				...	...	...	...	...	...	...	...	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles				...	...	...	...	...	...	...	...	...
	(h) transportation and storage				...	...	...	...	...	...	...	...	...
	(i) accommodation and food service activities				...	...	...	...	...	...	...	...	...
	(j) information and communication				...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities				...	...	...	...	...	...	...	...	...
	(l) real estate activities				...	...	...	...	...	...	...	...	...
	(m) professional, scientific and technical activities				...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities				...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security				...	...	...	...	...	...	...	...	...
	(p) education				...	...	...	...	...	...	...	...	...
	(q) human health and social work activities				...	...	...	...	...	...	...	...	...
	(r) arts, entertainment and recreation				...	...	...	...	...	...	...	...	...
	(s) other service activities (export)				...	...	...	...	...	...	...	...	...
	(t) activities of households as employers				...	...	...	...	...	...	...	...	...
	(t*) other financing of households				...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies				...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents				...	...	...	...	...	...	...	...	...
<b>AD08</b>	<b>Value (or percentage) of returns by major type of Shari'ah-compliant contract</b>												
	Total returns												
	Murabahah				...	...	...	...	...	...	...	...	...
	Commodity Murabahah / Tawwuruq				...	...	...	...	...	...	...	...	...
	Salam				...	...	...	...	...	...	...	...	...
	Istisna'				...	...	...	...	...	...	...	...	...
	Ijarah/Ijarah Muntahia Bittamlik				...	...	...	...	...	...	...	...	...
	Mudharabah				...	...	...	...	...	...	...	...	...
	Musharakah				...	...	...	...	...	...	...	...	...
	Diminishing Musharakah				...	...	...	...	...	...	...	...	...
	Wakalah				...	...	...	...	...	...	...	...	...
	Qard Hassan				...	...	...	...	...	...	...	...	...
	Others (please specify) <sup>1</sup>				...	...	...	...	...	...	...	...	...
	(i)				...	...	...	...	...	...	...	...	...
	(ii)				...	...	...	...	...	...	...	...	...
	(iii)				...	...	...	...	...	...	...	...	...
	Others				...	...	...	...	...	...	...	...	...

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
<b>BS01</b>	<b>Number of Islamic banks</b>												
	Number of domestic branch offices				...	...	...	...	...	...	...	...	...
	Number of ATMs				...	...	...	...	...	...	...	...	...
<b>BS02</b>	<b>Number of employees</b>	S			Sup	DC	IIFSS	B	D	O	SC	blank	B
<b>BS03</b>	<b>Total assets</b>	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Total Shari'ah-compliant financing (excluding interbank financing)	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Sukuk holdings	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Other Shari'ah-compliant securities	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B
	Interbank financing	M	USD	T	Sup	DC	IIFSS	B	D	O	SC	blank	B

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break-in-series
	All other assets	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
<b>BS04</b>	<b>Total funding/liabilities and equities</b>	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Profit-sharing investment accounts (PSIA)	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Other remunerative funding ( <i>Murābahah</i> , Commodity <i>Murābahah</i> etc.)	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Nonremunerative funding (current account, <i>Wadī'ah</i> )	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	<i>Sukūk</i> issued	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Other Sharī'ah-compliant securities issued	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Interbank funding/liabilities	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	All other liabilities	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Capital and reserves	M	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
<b>BS05</b>	<b>Total revenues</b>	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Financing based	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Investment based ( <i>Sukūk</i> , other Sharī'ah-compliant securities etc.)	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Fee based	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
	Other	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
<b>BS06</b>	<b>Earnings before taxes and Zakat</b>	A	USD	T	Sup	DC	IIFSS	B	D	0	SC	blank	B
<b>BS07</b>	<b>Value (or percentage) of financing by type of Sharī'ah-compliant contract</b>												
	Total financing												
	<i>Murābahah</i>				...	...	...	...	...	...	...	...	...
	Commodity <i>Murābahah</i> / <i>Tawwaruq</i>				...	...	...	...	...	...	...	...	...
	<i>Salam</i>				...	...	...	...	...	...	...	...	...
	<i>Istisnā'</i>				...	...	...	...	...	...	...	...	...
	<i>Ijārah</i> / <i>Ijārah Muntahia Bittamlīk</i>				...	...	...	...	...	...	...	...	...
	<i>Muḍārabah</i>				...	...	...	...	...	...	...	...	...
	<i>Mushārakah</i>				...	...	...	...	...	...	...	...	...
	<i>Diminishing Mushārakah</i>				...	...	...	...	...	...	...	...	...
	<i>Wakālah</i>				...	...	...	...	...	...	...	...	...
	<i>Qarḍ Hassan</i>				...	...	...	...	...	...	...	...	...
	Others (please specify)				...	...	...	...	...	...	...	...	...
	(i)				...	...	...	...	...	...	...	...	...
	(ii)				...	...	...	...	...	...	...	...	...
	(iii)				...	...	...	...	...	...	...	...	...
	Others				...	...	...	...	...	...	...	...	...
<b>BS08</b>	<b>Assets held by domestic systemically important Islamic banks</b>				...	...	...	...	...	...	...	...	...

Source: *Banque Du Liban*

Note:

n Not applicable

(. Indicates the data is not available