



STATE BANK OF PAKISTAN  
I.I. Chundrigar Road  
Karachi

STATISTICS &  
DWH  
DEPARTMENT

NO. D.S.MFS. 5 (18)/2016 - 269

January 5, 2016

The President's / CEOs  
All Scheduled Banks

Dear Sir/Madam,

**Reporting of Islamic Financing & Related Assets**

Please refer to State Bank's Circular Letter NO. DS. MFS. 5 (18) / 2010-285 dated 1<sup>st</sup> March 2010 wherein all banks were advised to report the advances against purchase of goods under "Other Assets" until the customer enters into agreement with bank. However, banks are now advised to report advances against purchase of goods under "Islamic Financing and Related Assets" vide BSD Circular Letter No. 3 of 2013 thereby data reported under "other assets" would become part of financing. You are, therefore, advised to follow guidelines provided through the BSD circular letter for reporting of advances data in all returns submitted to Statistics & DWH Department, State Bank of Pakistan with immediate effect. The guidelines of BSD circular also apply to reporting of consolidated data of conventional and Islamic banking branches.

In case of any query please feel free to contact Mr. Rizwan Ahmad, Joint Director, Statistics & DWH Department, State Bank of Pakistan through e-mail [rizwan.ahmad@sbp.org.pk](mailto:rizwan.ahmad@sbp.org.pk), or at Ph # 021-32453679.

Yours truly.

  
(Dr. Azizullah Khattak)  
Director