



**Da Afghanistan Bank  
Financial Supervision Department**

مدیریت عمومی نظارت امور مالی

د مالی چارو د نظارت لوی مدیریت

April 7, 2012

**Supervisory Circular 91-01**

**“Financial report format for Islamic Banking Window to DAB”**

**To: Board of Supervisors of licensed commercial banks  
General Managers of permitted branches of foreign banks**

The Da Afghanistan Bank (DAB) is promoting and developing Islamic banking industry in Afghanistan as a parallel system and this sector is witnessing tremendous growth and increased recognition from the stakeholders. In order to ensure effective financial report to DAB and shariah compliance in the Islamic banking windows (IBWS) and maintain trust of the depositors and other stakeholders on the system, a proper financial report format has been put in place by DAB.

Further all IBWs of permitted commercial banks are advised to submit financial report to DAB on monthly bases, format of which is enclosed.

The report should reach Islamic Banking Division of FSD along with the consolidated report of your esteem bank. In addition to submitting the hard copy, Please e-mail the data to [deer.khan@centralbank.gov.af](mailto:deer.khan@centralbank.gov.af) within the same timeline.

If you have any questions about this circular, please contact Islamic Banking Division Financial Supervision Department of DAB.

Very Truly Yours,

**Khan Afzal Hadawal**

First Deputy Governor,  
Da Afghanistan Bank