

FINANCIAL INSTRUMENTS SUSTAINABILITY REPORTING AND CLIMATE RISK DISCLOSURES FOR CENTRAL BANKS



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Introduction

The Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks Training Course prepares central bank reporting teams to disclose sustainability and climate information alongside their financial statements. Securities portfolios carry climate exposure, and stakeholders now expect institutions to explain that exposure clearly. This course links financial instrument reporting with sustainability and climate disclosure practice. It covers materiality assessment, governance pillars, and emissions measurement. Furthermore, it addresses scenario analysis, transition planning, and data limitations. As a result, participants learn to build disclosures that are consistent, comparable, and supported by evidence rather than ambition.

Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks Course Objectives

- Explain how sustainability disclosure connects with financial instrument reporting.
- Apply the objectives and scope of IFRS S1 and IFRS S2 to central bank reporting.
- Assess materiality for sustainability and climate information.
- Apply the governance, strategy, risk management, and metrics disclosure pillars.
- Identify climate risks and opportunities affecting financial portfolios.
- Measure Scope 1, Scope 2, and Scope 3 greenhouse gas emissions.
- Conduct climate scenario analysis and assess portfolio resilience.
- Prepare transition plans, targets, and progress disclosures.
- Evaluate data sources, estimation methods, and disclosure limitations.
- Design controls, governance, and assurance readiness for climate disclosure.



Course Methodology

- Interactive lectures with central bank disclosure and climate case studies.
- Materiality assessment workshops on portfolio and operational topics.
- Emissions measurement and scenario analysis exercises.
- Disclosure drafting practice against reporting pillars.
- Structured peer discussion with facilitator feedback on disclosure challenges.

Who Should Take This Course

- Financial and sustainability reporting managers in central banks.
- Sustainability, ESG, and disclosure officers.
- Treasury and investment accounting professionals.
- Risk analysts covering climate and portfolio risk.
- Internal auditors reviewing sustainability disclosures.
- Regulatory affairs and stakeholder communication staff.

Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks Course Outlines

Day 1: Sustainability Reporting Foundations for Central Banks

- Drivers of sustainability reporting in the public and financial sector.
- Objectives, scope, and architecture of IFRS S1 and IFRS S2.

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- The concept of materiality and its practical application.
- Disclosure pillars: governance, strategy, risk management, and metrics.
- Connectivity between financial statements and sustainability disclosures.
- Proportionality, transition reliefs, and phased adoption.
- Case study: building a first central bank sustainability report.

Day 2: Materiality and Portfolio Exposure Assessment

- Identifying material sustainability topics for a central bank.
- Assessing exposure through securities and lending portfolios.
- Sector-level climate sensitivity and counterparty analysis.
- Stakeholder expectations and disclosure priorities.
- Double materiality concepts and their implications.
- Documenting materiality assessment and review cycles.
- Workshop: conducting a materiality assessment for a central bank.

Day 3: Climate Risk, Scenarios, and Resilience

- Physical and transition risk classification.
- Climate scenario selection and time horizon design.
- Portfolio exposure modelling under climate scenarios.
- Resilience assessment and sensitivity analysis.
- Financial effects of climate risk on holdings and provisions.
- Communicating scenario assumptions and uncertainty.
- Workshop: running a climate scenario analysis on a portfolio.

Day 4: Emissions Measurement and Transition Planning



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- Scope 1, 2, and 3 greenhouse gas emissions explained.
- Financed emissions and portfolio attribution methods.
- Data sources, estimation techniques, and data quality tiers.
- Targets, baselines, and progress tracking.
- Transition plans and alignment with institutional strategy.
- Industry-based guidance and sector metrics.
- Workshop: preparing emissions metrics and transition disclosures.

Day 5: Governance, Controls, and Assurance

- Governance structures and accountability for climate reporting.
- Data collection processes and calculation controls.
- Internal audit review and external assurance preparation.
- Disclosure quality, comparability, and consistency checks.
- Integrating financial and sustainability reporting cycles.
- Building a disclosure roadmap and implementation plan.
- Course review, assessment, and action planning.

Conclusion

By successfully completing Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks, participants will gain a thorough understanding of sustainability reporting standards, materiality assessment, climate risk analysis, emissions measurement, and disclosure governance. They will also acquire practical skills in scenario analysis, metrics preparation, control design, and assurance readiness. In addition, the course prepares them to publish credible climate disclosures. Gentex Training Center delivers this programme with a strong focus on real central bank practice and measurable disclosure quality.





FAQs for Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks course

Q1 What is the "Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks" course about?

It is a five-day programme on sustainability and climate disclosure for central banks. It covers reporting standard objectives, materiality assessment, climate risk and scenario analysis, greenhouse gas emissions measurement, transition planning, governance, controls, and assurance readiness.

Q2 What are the key benefits of the "Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks" course?

Participants learn to build climate disclosures that withstand scrutiny rather than presenting unsupported claims. The course improves disclosure quality and comparability, strengthens climate risk assessment for portfolios, reduces greenwashing risk, prepares the institution for audit and assurance review, and supports credible dialogue with stakeholders.



Q3 What skills will I gain from the "Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks" course?

Participants gain sustainability reporting framework and materiality assessment, climate risk and scenario analysis, greenhouse gas emissions measurement and transition planning, and disclosure governance, control design and assurance readiness. These four skills cover the full climate disclosure cycle.

Q4 What tools, methods, or standards are covered in the "Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks" course?

The course covers IFRS S1 general sustainability disclosure requirements, IFRS S2 climate disclosure requirements, the governance, strategy, risk management and metrics pillars, materiality and double materiality assessment, physical and transition risk classification, climate scenario selection and horizon design, portfolio exposure modelling, Scope 1, 2 and 3 greenhouse gas emissions measurement, financed emissions attribution methods, data quality tiers, target and baseline setting, transition plan design, industry-based guidance, and internal and external assurance preparation.



Q5 How is the "Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks" course applied in real-world practice?

Participants apply the standards to their own reporting cycles. They run materiality assessments, model portfolio exposure under climate scenarios, calculate emissions metrics, draft disclosure sections, document governance and controls, and prepare evidence files for assurance review. Many leave with a disclosure roadmap and metric templates ready for adoption.