



BRSR Core 2026 for Indian Infrastructure: Audit-Ready Decarbonisation and MRV

By Sudarshan Karweer · 02 September 2026 · growthifye.com

A 2026 practitioner guide to BRSR Core, Scope 1-3, MRV and decarbonisation for Indian infrastructure and utilities.

India's listed infrastructure, utility and industrial companies are discovering that BRSR Core in 2026 is not only about assurance-ready disclosure. It is becoming the operating layer that connects energy bills, fuel ledgers, procurement data, logistics movement, plant efficiency and capital allocation. For companies with large physical assets, that shift matters because emissions data now affects customer qualification, lender diligence, export competitiveness, state-level power strategy and internal investment sequencing.

For many firms, the first phase of BRSR implementation focused on getting numbers onto paper. The harder phase is now underway: turning BRSR Core data into a reliable management system that supports decarbonisation decisions across Scope 1, Scope 2 and material Scope 3 categories. This is especially relevant for Indian infrastructure developers, utilities, EPC contractors, metals, cement, chemicals, logistics platforms and urban service providers where asset lives are long and carbon lock-in risk is real.

This article takes a different angle from generic manufacturing-focused disclosure discussions. It focuses on how Indian infrastructure-linked businesses can use BRSR Core 2026 to build audit-ready MRV, prioritise abatement, and prepare for tighter scrutiny from lenders, offtakers, regulators and boards.

Why BRSR Core matters more in 2026 for infrastructure and utility businesses

Infrastructure and utility companies sit at the centre of India's emissions transition. They consume large amounts of electricity and fuel, influence contractor ecosystems, and increasingly face climate-linked diligence from financiers and customers. In 2026, three practical developments are making BRSR Core more strategic.

First, assurance expectations are rising. Even where only a subset of indicators is under formal review, management teams are being asked to explain data lineage, site-level controls, estimation logic and year-on-year movement. A spreadsheet that aggregates monthly diesel and electricity figures without source traceability is no longer enough.

Second, power and fuel cost volatility remains material. Industrial power tariffs in many states still range around Rs 6.5-9.5 per kWh for commercial and industrial users depending on demand category, voltage level, utility area and surcharge structure. Delivered gas prices remain sensitive to global markets, while diesel for backup and mobile operations continues to be a costly source of both energy and emissions. Companies need BRSR data systems that are robust enough to identify where electrification, open access renewable procurement, boiler optimisation or fleet changes actually create savings.

Third, lenders and investors increasingly want climate data that is decision-useful. They are less interested in broad net-zero claims and more interested in whether the borrower has site-level baselines, metered energy flows, exposure to carbon-cost pass-through, and a credible capex pathway. This is where [Carbon accounting & disclosure](/coreservices/netzerodecarbonisation/carbonaccountinganddisclosure) must connect with [Net-zero roadmaps & MACC](/coreservices/netzerodecarbonisation/netzeroroadmapsandmacc) rather than sit in separate



workstreams.

The infrastructure-specific challenge: dispersed assets, contractors and mixed energy use

Unlike a single large factory with one utility meter and one production line, infrastructure businesses often operate through a patchwork of assets and contracts.

- Construction sites with temporary power, diesel gensets and equipment rentals
- Transmission, water, roads or telecom assets spread across multiple districts or states
- O&M contracts where fuel, spares and service boundaries are split between owner and contractor
- Fleets with owned, leased and subcontracted vehicles
- Purchased materials like steel, cement, bitumen, cables and fabricated equipment with high embodied emissions
- Utility operations where technical losses, auxiliary consumption and purchased power complicate Scope 2 baselines

This complexity creates two recurring BRSR Core problems.

The first is boundary inconsistency. One business unit may include rented generators in Scope 1 while another excludes them. One project may classify contractor diesel as Scope 3 Category 1 or 11 equivalent procurement data, while another ignores it entirely. Without a clear accounting manual, assurance issues are inevitable.

The second is weak activity data. Many companies still rely on invoice-value approximations when quantity data exists somewhere in procurement, stores or weighbridge records. For example, kilometres travelled, litres consumed, tonnes purchased, machine hours and metered electricity by feeder are often available but not integrated.

In practice, infrastructure firms need a simpler rule: if an energy or material stream is operationally meaningful, it should be tracked in a way that can support both disclosure and abatement decisions.

Building an audit-ready MRV stack for Scope 1, 2 and 3

A practical BRSR Core program in 2026 should begin with MRV architecture, not with template filling. The goal is to create repeatable data flows from source document to management dashboard to assured disclosure.

Start with Scope 1. For infrastructure and utility-linked businesses, this usually includes stationary combustion, mobile combustion, refrigerants and in some cases process emissions.

- Stationary combustion: boilers, DG sets, heaters, construction equipment depots, captive power units
- Mobile combustion: owned fleet, site vehicles, O&M response vehicles, fuel issued to machinery
- Fugitive emissions: refrigerant top-ups in HVAC-heavy assets, cold-chain, control rooms or mobility systems
- Process emissions where relevant: lime, chemicals, asphalt, industrial treatment systems, certain material handling operations

For Scope 2, break the data into at least four buckets.

- Grid electricity from DISCOM supply



- Open access renewable procurement including wind-solar hybrid, intra-state and inter-state arrangements
- Captive or group captive power
- Backup or third-party temporary power that may blur Scope 1 and Scope 2 if not categorised correctly

Many firms stop at annual units consumed. That is inadequate for decarbonisation planning. At minimum, capture monthly kWh, maximum demand, voltage level, tariff category, power factor penalties or incentives, banking terms if applicable, and site curtailment exposure for renewable supply. This helps translate carbon data into financial levers.

For Scope 3, materiality matters. Infrastructure businesses should prioritise categories that move both emissions and commercial outcomes.

- Purchased goods with high embodied carbon: cement, steel, aluminium, cables, pipes, transformers, modules, structural components
- Upstream transport and logistics
- Fuel- and energy-related activities not in Scope 1 or 2
- Waste from construction, demolition or utility maintenance
- Capital goods for long-life infrastructure assets
- Use-phase emissions where the business model justifies inclusion

A practical MRV control framework should include:

- Defined organisational boundary: equity share, financial control or operational control, applied consistently
- Site-level data owners with monthly sign-off
- Source hierarchy: meter first, quantity second, spend only as a last resort
- Emission factor register with version control and documented updates
- Reconciliation checks against finance, procurement and production or throughput data
- Thresholds for estimation, restatement and error correction
- Internal audit trail before external assurance

This is the difference between merely reporting and building [Carbon markets & MRV](/coreservices/netzerodecarbonisation/carbonmarketsandmrv) capability that can later support CCTS participation, Article 6 readiness or product-level claims.

Turning BRSR Core data into a decarbonisation investment plan

The biggest mistake companies make is to publish BRSR numbers and then separately pursue random efficiency projects. In 2026, boards want to know which interventions cut emissions, what they cost per tonne, and whether they improve resilience against power tariffs, fuel prices and export pressure.

That requires a marginal abatement framework.

For many infrastructure-linked businesses, the first 10-30% emissions reduction can come from operational measures with modest payback.

- Replacing diesel-heavy temporary site power with cleaner grid connections where feasible
- Optimising transformer loading and reducing auxiliary consumption



- Variable frequency drives, compressed air fixes, HVAC controls, pumping optimisation and heat recovery
- Fleet telematics and route rationalisation
- Refrigerant leakage management
- Better scheduling to reduce low-load DG operation

Typical industrial efficiency and electrification measures in India still show paybacks ranging from 1.5 to 4 years depending on utilisation and tariff. Pumping and motor-system improvements often deliver 8-20% electricity savings at the asset or process level. Diesel displacement through grid connection or battery-backed alternatives can be even more attractive where genset running exceeds a few hundred hours annually and delivered diesel costs are high.

The second tranche is RE-led Scope 2 reduction. In 2026, open access solar and hybrid structures remain compelling in several states, though economics depend heavily on banking, CSS/AS treatment, transmission charges and scheduling profile. For large C&I loads, landed renewable supply can still be competitive against grid tariffs, often in the broad range of Rs 4.0-6.5 per kWh depending on state, contract structure, time-slice and firming needs. RTC-style supply with firming or storage remains costlier than plain vanilla solar but may still make sense for data-heavy, utility-support or continuous-process operations exposed to high peak tariffs or reliability constraints.

The third tranche is harder-abate emissions in fuel, heat and materials.

- Electrification of low- and medium-temperature heat where duty cycle and power quality allow
- Biomass or biofuel substitution subject to feedstock reliability and emissions accounting quality
- Green hydrogen pilots for specific industrial uses where direct electrification is not feasible
- Low-clinker cement, recycled steel inputs or supplier-specific material strategies for embodied carbon reduction

In most cases, green hydrogen is still not the first decarbonisation rupee to spend unless the application is truly hard-to-abate or tied to export positioning, strategic offtake or future compliance value. Delivered economics remain challenging without policy support, high-carbon alternatives, or premium markets.

Where BRSR Core intersects with BRSR assurance, lenders and procurement

In 2026, decarbonisation credibility increasingly depends on whether reported data can survive three tests: assurance, financing diligence and customer procurement review.

For assurance, companies need consistency and evidence. If diesel consumption drops 25% year on year, the file should explain whether that came from lower activity, asset divestment, electrification or improved data quality. If Scope 2 emissions fall because renewable procurement rose, contracts and meter allocation must support the claim.

For lenders, the key concern is transition resilience. They want to understand whether operating margins are vulnerable to power-cost escalation, whether future capex could be stranded by emissions intensity, and whether management has a quantified abatement pathway. Borrowers that can link BRSR data to project-level savings assumptions generally perform better in technical and ESG diligence.

For procurement teams and corporate customers, product and service-level carbon questions are becoming more common. EPC and infrastructure vendors are being asked about embodied carbon in supplied materials, logistics emissions, recycled content and renewable electricity share. Even when formal product



carbon footprinting is not yet mandatory, buyers are using such information in supplier qualification and bid scoring.

This is why BRSR Core should not sit only with the company secretariat or sustainability team. It requires coordination among finance, procurement, O&M, engineering, legal and business-unit leadership.

A 12-month BRSR Core action plan for Indian infrastructure companies

A practical roadmap for 2026-27 can be built in six steps.

- Month 1-2: define boundary and materiality
- Lock organisational boundary across SPVs, JVs and operating assets
- Identify top Scope 1, 2 and 3 sources by both tonnes and commercial significance
- Month 2-4: map data systems
- Inventory meters, fuel logs, ERP fields, contractor records and procurement quantity data
- Identify where spend-based estimation can be replaced by quantity-based methods
- Month 3-5: issue an internal accounting manual
- Set rules for leased assets, rented equipment, temporary sites, renewable certificates if relevant, and contractor energy use
- Freeze emission factor governance and documentation standards
- Month 4-8: build site-level dashboards
- Monthly tracking of kWh, litres, tonnes of material, logistics activity and refrigerant events
- Reconcile with finance and throughput metrics
- Month 6-10: develop MACC and investment pipeline
- Rank measures by Rs per tCO₂e avoided, payback, implementation risk and operational impact
- Separate no-regret actions from strategic bets like deep electrification or hydrogen
- Month 9-12: prepare assurance and financing narratives
- Draft evidence packs for major indicators
- Translate emissions improvements into tariff savings, fuel savings, reliability gains and capex asks

For companies with complex operations, external support is often useful in three areas: baseline quality checks, abatement modelling, and implementation-ready data architecture. That is where services such as Carbon accounting & disclosure and Net-zero roadmaps & MACC add value beyond pure reporting.

The strategic takeaway for 2026

BRSR Core is becoming the common language between disclosure, operations and decarbonisation finance in India. For infrastructure and utility-linked businesses, its value lies not in publishing a polished sustainability chapter but in creating a management system that can answer hard questions with evidence.

- Which assets drive most emissions and energy cost?
- Which reductions are cheapest over the next 24 months?
- Which sites should move first to renewable power or electrification?
- Which contractor and material categories need supplier engagement?
- Which claims can withstand assurance and customer scrutiny?



- Which capex items deserve priority in a carbon-constrained market?

Companies that treat BRSR Core as an annual compliance ritual will struggle to answer these questions. Those that build usable MRV and connect it to investment choices will be better positioned for lower energy costs, stronger lender confidence, more credible net-zero planning and better commercial readiness.

If your organisation needs an audit-ready BRSR Core framework, a site-level emissions baseline, or a practical decarbonisation roadmap linked to finance and implementation, contact Growthifye's advisory desk.

Explore Growthifye's related capabilities

This analysis connects directly to our advisory practice: [Carbon accounting & disclosure](/coreservices/netzerodecarbonisation/carbonaccountinganddisclosure) · [Net-zero roadmaps & MACC](/coreservices/netzerodecarbonisation/netzeroroadmapsandmacc) · [RE-led decarbonisation](/coreservices/netzerodecarbonisation/releddecarbonisation) · [Industrial efficiency & electrification](/coreservices/netzerodecarbonisation/industrialefficiencyandelectrification).

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