



India 2026 BRSR Core Climate Data Strategy for C&I: Controls, MRV and Capex

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A practical 2026 guide to BRSR Core climate data systems, internal controls, MRV and decarbonisation capex for Indian industry.

India Inc has spent the last two years building emissions inventories, supplier questionnaires and renewable procurement pipelines. In 2026, a more operational challenge is emerging: how to make climate data decision-useful, assurance-ready and directly linked to plant capex under BRSR Core.

This is not the same as a generic net-zero baseline exercise, a Scope 3 supplier programme or a pure Scope 2 renewable sourcing strategy. For listed and large unlisted businesses with complex manufacturing footprints, the practical issue is now climate data architecture: what gets measured at plant level, which meters and systems are trusted, how activity data is reconciled to financial and production records, and how disclosure controls shape capital allocation.

For Indian C&I energy consumers, lenders, utilities, RE developers and policymakers, this matters because BRSR Core is steadily pushing climate performance from sustainability teams into mainstream finance, operations and risk governance. Companies that treat it as a year-end questionnaire will face high assurance friction, weak comparability across plants and slower decarbonisation execution. Companies that design proper controls can move faster on abatement, improve lender confidence and reduce reporting rework.

Why BRSR Core in 2026 is becoming a data-and-controls problem

In 2026, three shifts are visible across Indian industry.

First, climate metrics are moving closer to statutory-style evidence standards. Assurers increasingly ask for source-system traceability, change logs, boundary notes, meter calibration records, diesel stock reconciliation, invoice copies, grid emission factor references and documented assumptions for fugitive and process emissions.

Second, procurement and treasury teams are using the same data for non-reporting decisions. Renewable power contracts, energy-efficiency capex, electrification projects and internal carbon-cost screens all depend on monthly plant-level emissions intensity numbers that can withstand scrutiny.

Third, external stakeholders are cross-checking consistency. Lenders compare disclosed capex with emissions trends. Customers compare product-level claims with corporate disclosures. Boards want to know why one plant's energy intensity improved by 8% while reported emissions fell only 2%.

This means BRSR Core is no longer only about what to disclose. It is about whether the underlying management information system is fit for use.

What an assurance-ready climate data stack looks like for Indian C&I companies

The best-performing companies in 2026 are standardising a climate data stack across sites, not just centralising spreadsheets at HO.

A practical stack usually has six layers:



- Organisational boundary layer: legal entities, JVs, leased assets, operational-control boundaries and reporting exclusions
- Source data layer: grid electricity bills, open-access schedules, captive generation logs, diesel and furnace oil consumption, process fuel records, refrigerant top-ups, steam purchase, logistics records and waste manifests
- Meter and instrumentation layer: feeder meters, DG run-hour meters, fuel tank dip systems, BMS/SCADA tags, weighbridge data and production counters
- Calculation layer: emission factors, hierarchy rules, fallback assumptions, unit conversions and intensity formulas
- Control layer: maker-checker workflow, period lock, variance flags, approval matrix and audit trail
- Reporting layer: BRSR Core tables, management dashboards, lender information packs and business-unit scorecards

Most failures occur between the source data and control layers. Common examples include electricity invoices booked to finance after month-end but not reflected in the emissions file, diesel issued from stores without plant-level tagging, refrigerant leakage estimated once a year without service logs, and steam purchase data copied from vendor emails with no contractual reconciliation.

An effective response is to define a data hierarchy.

For example:

- Tier 1 evidence: calibrated meter data, utility invoices, ERP-posted fuel purchases, OEM instrumentation logs
- Tier 2 evidence: signed manual logbooks, vendor statements, maintenance service records
- Tier 3 evidence: engineering estimates, prorating assumptions, back-calculations

If a company can disclose internally that 82-90% of emissions are based on Tier 1 evidence and the balance on documented Tier 2 or Tier 3 assumptions, assurance effort falls sharply.

This is where Growthifye's [Carbon accounting & disclosure](/coreservices/netzerodecarbonisation/carbonaccountinganddisclosure) capability becomes operationally valuable: not merely producing inventories, but creating evidence hierarchies, controls and reconciliation logic that stand up at plant and board levels.

Meter hierarchy, energy accounting and the monthly close process

For Indian industrial sites, climate data quality starts with energy accounting discipline. A practical monthly close should happen within 5-7 working days of month-end, with exceptions signed off by plant finance and operations.

At minimum, each plant should reconcile the following monthly:

- Grid import in kWh from utility/open-access invoices versus main incomer meter
- Captive or rooftop solar generation in kWh from inverter/ABT meters versus settlement statements
- DG generation estimated from fuel use and SEC versus DG meter readings
- Fuel consumption by type versus stores issue and purchase records
- Steam or thermal energy purchase versus vendor invoices and process use estimates
- Production output versus ERP/manufacturing records for intensity calculations



Useful control thresholds in 2026 practice are:

- Electricity invoice-to-meter variance: within 1-2%
- Fuel book stock versus physical stock variance: within 2-3%
- Site energy balance unexplained loss: under 3%
- Month-on-month emissions intensity variance requiring explanation: over 5%
- Manual-entry share of total activity data: ideally under 15-20%

For multi-plant groups, one overlooked issue is mixed tariff structures. A company may have HT grid supply at Rs 7.0-9.5/kWh effective landed cost, open-access solar/wind in the Rs 4.0-5.5/kWh range before balancing and banking effects, and diesel backup power costing well above Rs 18-24/kWh depending on load and fuel price. If the reporting system does not distinguish these power streams properly, Scope 2 narratives and abatement economics become misleading.

Similarly, thermal energy accounting often lags electrical accounting. Imported coal, petcoke, PNG, biomass briquettes and furnace oil are frequently reported using purchase data alone, with weak linkage to calorific value and actual combustion. For BRSR Core-quality controls, companies should capture both quantity and NCV/GCV basis where feasible, especially in sectors such as metals, chemicals, food processing, ceramics, paper and textiles.

Linking BRSR Core disclosures to capex decisions and MACC logic

One of the most useful 2026 governance upgrades is to directly connect climate reporting metrics to capex appraisal. Too many companies still prepare disclosures on one side and approve decarbonisation projects on another, using inconsistent baselines.

A better model is to use the same plant-level emissions and energy-intensity dataset for:

- BRSR Core disclosures

n- Annual operating-plan targets

- Capex screening for energy and fuel-switch projects
- Internal carbon-price sensitivity analysis
- Lender due diligence packs

This creates a usable marginal abatement cost curve rather than a theoretical one. In current Indian market conditions, the spread of abatement costs remains wide:

- No-regret efficiency projects such as VFDs, compressed-air leak reduction, condensate recovery, burner tuning and power-factor correction may deliver negative to low positive abatement costs with paybacks under 24 months
- Waste heat recovery often lands in the Rs 2,000-7,000 per tCO₂e abated range depending on temperature profile and utilisation
- RE-linked Scope 2 reduction through open access can often lower both emissions and power cost if load shape and charges are managed properly
- Low-temperature process electrification economics vary sharply by tariff and utilisation, but become more attractive where diesel or LPG displacement is high
- Green hydrogen for hard-to-abate applications still requires careful use-case filtering due to delivered cost and infrastructure constraints



When BRSR Core metrics are mapped to capex governance, boards can ask sharper questions: which projects reduce absolute emissions versus intensity only, which sites face the highest assurance risk, and which investments improve both reported performance and cash cost.

This is exactly where [Net-zero roadmaps & MACC](/coreservices/netzerodecarbonisation/netzeroroadmapsandmacc) should move beyond presentation material and become a plant investment tool.

Sector-specific design choices that Indian companies should make now

A single template does not work across sectors. The climate data architecture should reflect process realities.

For steel and metals:

- Track electricity, coal/coke, oxygen, process gases and scrap ratios at line level where possible
- Separate market-based renewable claims from physical power balance
- Build tighter controls around process-emission assumptions and by-product fuel use

For cement and building materials:

- Distinguish combustion, process and purchased power emissions clearly
- Link kiln operation data, clinker factor and alternative fuel substitution to the monthly MRV file
- Ensure quarry and logistics diesel are not left in separate operational silos

For chemicals and pharmaceuticals:

- Map steam, chilled water, nitrogen and compressed air to production lines if material to intensity
- Improve fugitive controls for refrigerants and specific gases through maintenance and refill logs
- Reconcile solvent, fuel and utility data with batch records where feasible

For food, dairy and cold chain:

- Prioritise refrigeration electricity and refrigerant leakage controls
- Separate thermal energy for boilers and process heating from utility-wide allocations
- Capture seasonal production swings so emissions-intensity movements are interpreted correctly

For textiles, paper and ceramics:

- Focus on thermal fuel metering, steam distribution losses and machine-level SECs
- Identify where electrification can displace FO, coal or biomass without quality loss
- Standardise moisture, yield and throughput assumptions used in intensity reporting

Utilities and RE developers also have a role here. Better generation statements, time-stamped settlement data, curtailment reporting and REC/EAC documentation reduce downstream assurance problems for C&I offtakers.

What lenders and investors now expect from climate data governance

Indian and international lenders are becoming more granular in 2026. They increasingly want to see not only aggregate emissions, but the governance behind those numbers.

In practical terms, credit and diligence teams look for:



- A board or management committee that reviews climate and energy KPIs at least quarterly
- Defined ownership between sustainability, operations, finance and internal audit
- A documented methodology note with emission factors and restatement policy
- Evidence of periodic internal control testing
- Site-wise abatement pipeline with capex, savings, tCO₂e impact and implementation status
- Clarity on how renewable procurement claims are matched to consumption boundaries

For project-finance-linked decarbonisation capex, credible MRV can lower execution uncertainty. If a borrower can show 24 months of reconciled baseline data, meter calibration records, stable production-normalisation logic and post-implementation verification design, lender comfort improves materially.

This is especially relevant for behind-the-meter RE, storage, steam-system upgrades, electrified process loads and efficiency retrofits. The technical project may be sound, but weak baseline data can still delay approvals or reduce confidence in projected savings.

A 180-day action plan for BRSR Core climate readiness

For companies that already publish sustainability data but want operational-grade controls, a six-month plan is realistic.

Days 1-30:

- Freeze reporting boundary and asset list
- Identify top 15-20 emissions data sources by materiality
- Classify each source by evidence tier and control maturity
- Define plant-wise data owners and central review owners

Days 31-60:

- Build meter and source-data register for electricity, fuels, steam and refrigerants
- Document current calculation logic and emission factors
- Set variance thresholds and monthly close calendar
- Identify gaps in calibration, invoice capture and ERP linkage

Days 61-90:

- Pilot one standard monthly MRV pack across 2-3 plants
- Reconcile activity data to finance and production records
- Introduce maker-checker workflow and version control
- Create management dashboard with absolute emissions, intensity and key exceptions

Days 91-120:

- Integrate renewable power settlement data and contract documentation
- Tag decarbonisation projects to baseline sources and expected abatement
- Train plant teams on logs, evidence retention and exception notes
- Conduct internal mock assurance on one reporting cycle

Days 121-180:



- Roll out to all material sites
- Restate baseline if required using approved methodology
- Link outputs to annual planning, capex and lender reporting
- Prepare BRSR Core evidence room and governance note

The outcome should not be just a cleaner disclosure. It should be a management system that helps answer commercially important questions every month: where energy cost is rising, where emissions intensity is off-track, where RE matching is weak, and which capex item can deliver the fastest verified reduction.

The strategic payoff: better disclosures, faster abatement, lower friction

In 2026, the companies gaining advantage are not necessarily those with the best climate messaging. They are the ones that can connect plant data, reporting controls and capital deployment.

A strong BRSR Core climate data strategy does three things at once:

- Improves disclosure quality and assurance readiness
- Gives operations teams a reliable monthly decarbonisation dashboard
- Increases confidence for lenders, customers and boards evaluating transition plans

For Indian industry, this is the bridge between reporting compliance and real decarbonisation execution. Done well, it supports renewable procurement, industrial efficiency, electrification and future carbon-market participation because the same MRV backbone serves all of them.

Companies that act now can avoid another year of spreadsheet-led reporting, inconsistent site data and delayed capex decisions. They can instead build a climate information system that is practical, finance-linked and scalable across plants.

If your organisation is upgrading BRSR Core readiness, plant-level MRV or decarbonisation capex governance, contact Growthifye's advisory desk for a practical assessment and implementation roadmap.

Explore Growthifye's related capabilities

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

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