BRSR Core Evidence Checklist

Records to keep for each BRSR Core attribute (India, SEBI)

Use this list to build an evidence folder per KPI before an assessment or assurance provider arrives. KPI names follow SEBI's 12 July 2023 circular; calculation conventions follow the Industry Standards Note (SEBI circular of 20 December 2024). The evidence suggestions are our own practice notes, not a SEBI requirement. Check names, formulas and current applicability against the original circulars on sebi.gov.in and the stock exchange sites.

1. Greenhouse gas footprint (Scope 1, Scope 2, intensity)

- [ ] Fuel purchase records, DG set and boiler logs.
- [ ] Electricity bills and meter readings for every site.
- [ ] Emission factor table with source and year (Central Electricity Authority factor for Indian grid power).
- [ ] Inventory workbook, boundary list and prior-year comparison.
- [ ] PPP-adjusted revenue calculation and the conversion rate used.

2. Water footprint

- [ ] Water bills, meter logs, tanker and borewell records.
- [ ] Basis for any estimate where water is not metered.
- [ ] Discharge destination and treatment level, with permits or test reports.

3. Energy footprint

- [ ] Electricity and fuel records converted to a common unit.
- [ ] Evidence for renewable share: certificates, PPAs, green tariff or on-site generation records.

4. Embracing circularity (waste)

- [ ] Waste register by category.
- [ ] Manifests, weighbridge slips and authorised recycler or disposer certificates.
- [ ] Recovery and disposal method for each waste category.

5. Employee wellbeing and safety

- [ ] Ledger extract for wellbeing spend with the categories included.
- [ ] Accident register, investigation reports and the LTIFR calculation.
- [ ] Records of fatalities and permanent disabilities.

6. Gender diversity in business

- [ ] Payroll extract by gender reconciled to audited financials.
- [ ] POSH register, committee reports and headcount denominator.

7. Inclusive development

- [ ] Purchase ledger by supplier with MSME / small producer status and location.
- [ ] Wages and contract labour payments by job location and RBI category.

8. Fairness with customers and suppliers

- [ ] Cyber incident log and CERT-In reporting records.
- [ ] Trade payables ledger and cost of goods or services procured.

9. Openness of business

- [ ] Purchases by counterparty, trading house share and top 10 share.
- [ ] Sales by dealer or distributor and top 10 share.
- [ ] Related-party ledger for purchases, sales, loans, advances and investments.

10. General

- [ ] One-page method note per KPI.
- [ ] Named owner and reviewer per KPI.
- [ ] Totals reconciled to audited financial statements where applicable.
- [ ] Internal dry run done with a reviewer outside the team.

Sources to check: SEBI circulars (sebi.gov.in), NSE and BSE BRSR pages. Guide: esglistings.com/esg-guides/brsr-core-kpis-and-evidence-checklist

More guides, checklists and a directory of ESG providers: esglistings.com