

## **EB44 – Annotated agenda item 20**

### **Guidance on apportioning of emissions to co-products and by-products**

# Apportioning of emissions to co-products and by-products

## Market Prices



→ Palm Oil  
(\$/tonne)

→ Palm Kernel  
(\$/tonne)

Oil Mill

## Energy Content



→ Natural Gas  
(Energy/m<sup>3</sup>)

→ LPG  
(Energy/m<sup>3</sup>)

→ Gasoline  
(Energy/m<sup>3</sup>)

Gas Treatment  
Plant

## Substitution



→ Steam

→ Electricity

Natural gas fired  
combined heat and  
power plant

## Baseline



Boiler



Grid

## Main Product



→ Steam

→ Electricity

Natural gas fired  
combined heat and  
power plant