	Condensing boiler	Heat pump (France)	Heat pump (Brussels, Belgium)	Heat pump (Germany)
Model used	Atlantic Condensinox 60 kW Freestanding Condensing Gas Boiler	Daikin Altherma 60 kW Air-to-water Heat Pump	Daikin Altherma 60 kW Air-to-water Heat Pump	Daikin Altherma 60 kW Air-to-water Heat Pump
Equipment purchase (excl. installation)	€7,800	€23,800	€23,800	€23,800
CEE subsidy with bonus	-€7,224	-€18,950	-€5,950	-€11,900
Efficiency/SCOP	100%	300%	300%	300%
Estimated consumption (10 years)	500 MWh gas	167 MWh elec	167 MWh elec	167 MWh elec
Consumption cost over 10 years (€)	€29,167	€22,222	€30,556	€36,667
Carbon emissions over 10 years (tonnes of CO_2)	**200 tCO2**	**10 tCO2**	**58 tCO2**	**59 tCO2**
Total cost over 10 years	**€29,743**	**€27,072**	**€48,406**	**€48,567**

Assumptions:

- *Context: 1,200 square-metre commercial space, 60 kW heating installed, consumption estimated from base value of 50 kWh/m²/year for the gas boiler, estimated SCOP of 3 (nominal COP of 4.5, SCOP between 3 and 3.5, rounded down to 3)*
- *Gas: €0.07/kWh gas, 400 g CO2e/kWh gas*
- *France: €0.16/kWh elec (divided by 1.2 to subtract VAT) 50 g CO2e/kWh elec, CEE subsidies estimated under ideal possible conditions at €7/MWh cumac with maximum bonuses*
- *Belgium: €0.22/kWh elec divided by 1.2 to subtract VAT), 347 g CO2e/kWh elec, subsidy estimated at 25% of the bill*
- *Germany: €0.22/kWh elec for professionals, 352 g CO2e/kWh elec, subsidy estimated at 50% of the bill*
- *Consumption over 10 years*
- *The price does not include system installation or maintenance*