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## Framework for dynamic carbon accounting: development of complete carbon balances in LCA

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Moreover, the framework is designed to be coupled with outputs from any demand model (i.e. specifying technical flows concerning the amount of biomass supply/use in a studied system or bioproduct) to develop complete dynamic carbon inventories (fossil + biogenic). The model coupling allows informing on time-dependent scenarios based on socio-economic flows to estimate the consequences of decision-induced changes (i.e. energy transition policies). The framework was tested with case studies on French energy policy, which propose alternative pathways of biomass-based (i.e. from forestry and agriculture) energy and transport.

### 3. Results and discussion

The overall results showed that both  $C_{\text{bio}}$  sequestration and SOC dynamic are case-specific, as the modelling and land use requirements depends on the biomass-type (e.g. plant growth and yields) and management practices (e.g. rotations, thinning, residue removal rates). It can be generalised that annual crops do not require dynamic growth modelling due to the one-year divergence point, however the  $C_{\text{bio}}$  content can be estimated from the yields for SOC modelling referring to account for the residual proportion (including roots) of the plant as input to the soil.

The mitigation results are sensitive to the model parameters (e.g. temperature and soil texture in SOC models), as well as to the modelling approaches undertaken concerning the setting of the temporal boundaries (future or historic time perspective for forest carbon sequestration), shortening the rotation length, and variations in the residue removal rates.

Coupling carbon models with demand models, such as partial-equilibrium, is useful for prospective evaluations and incorporation of socio-economic indicators in the assessment. However, adjustments are required in the simulations years to avoid, for instance, drastic cut-offs at the end of the simulation.

### 4. Conclusions

This work contributes to the improvements of the time-dynamic LCA methodology towards more robust decision support in defining actions to mitigate climate change. Accounting for dynamic flows allows developing C-complete GHG inventories and valuing  $C_{\text{bio}}$  sequestration of biomass systems to reduce uncertainty and bias in the climate change effects and mitigation results. Current static assessment approaches are inconsistent with the temporal boundaries and actual impacts, which may mislead decision-making in mitigation efforts. The temporal dynamic of biotic resources is non-negligible and should be taken into account.

The framework can be further developed by exploring the spatio-temporal dynamic of land use modelling and how temporal profiles of EOL pathway scenarios concerning net energy recovery and efficiencies, recycling loops (both closed- and open loops) (e.g. [7,8]), as well as secondary materials entering other life cycles (e.g. fertilisers, soil amendment, animal feed, wood fibres, etc.), which avoid or displace the use of primary raw materials.

### 5. References

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