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**Figure S1.** Optimized geometric structure of  $7_3 \perp 7_1 B_{40}$  dimer intercalated by Cr atom (a) top view, (b) side view.



Figure S2. Optimized geometric structure of Cr-encapsulated  $B_{40}CrB_{40}$  cluster (a) top view, (b) side view.



**Figure S3.** Optimized geometric structures of one-dimensional  $B_{40}$ Cr polymer isomers (a) placing the heptagon of  $B_{40}$  onto the antiparallel heptagon of another one with Cr located in the center; (b) stacking the hexagon of  $B_{40}$  onto the vertical hexagon of another with Cr lying in the center; (c) stacking the hexagon of  $B_{40}$  onto the parallel hexagon of another with Cr lying in the center.



Figure S4. Projected density of states (PDOS) for 2D  $Zn_2B_{40}$ .