

## Supporting Information

### **Integrating Atomic Scale Catalyst Design with Transport Engineering for Stable and Efficient CO<sub>2</sub> Electrolysis to CO in a Membrane Electrode Assembly**

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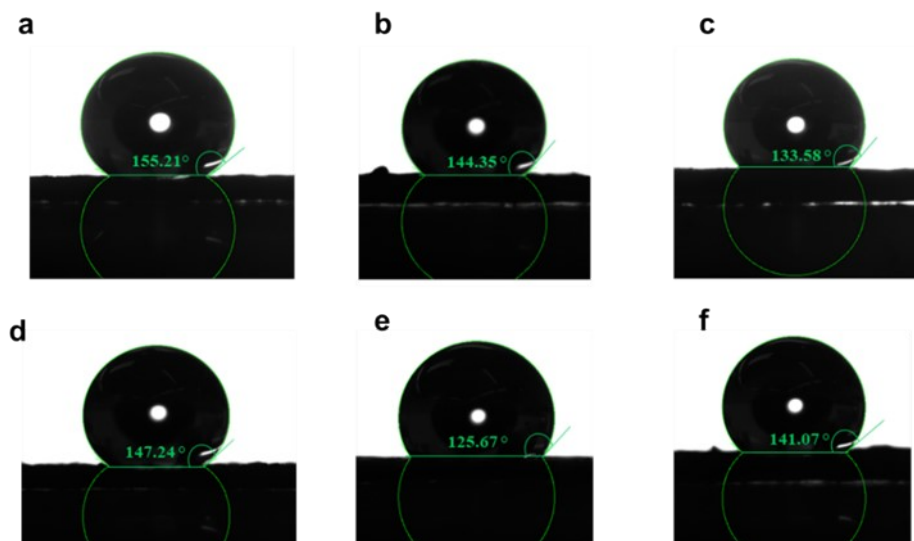
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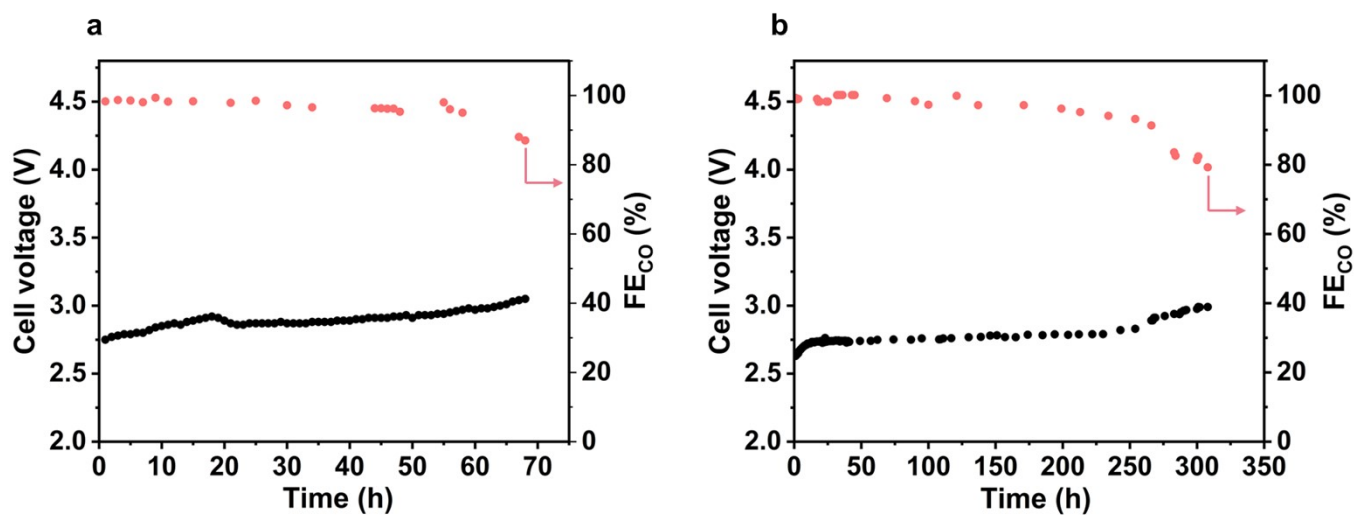
| Catalyst                      | Cell voltage (V) | $j_{\text{co}}$ (mA cm <sup>-2</sup> ) | $j_{\text{total}}$ (mA cm <sup>-2</sup> ) | EE (%)      | TOF** (s <sup>-1</sup> ) | Stability                              | Reference        |
|-------------------------------|------------------|--|---|-------------|--------------------------|--|------------------|
| <b>0.69*NiNCNT-sim 800 °C</b> | <b>3.2</b>       | <b>558.4</b>                           | <b>607.4</b>                              | <b>39.2</b> | <b>0.26</b>              | <b>210 h at 100 mA cm<sup>-2</sup></b> | <b>This work</b> |
| 3.02 NiNCNT                   | 2.4              | 225.2                                  | 300.2                                     | 36.3        | 0.01                     | 70 h at 100 mA cm <sup>-2</sup>        | (1)              |
| AINC (ZIF-based)              | 3.6              | 644.1                                  | 700.3                                     | 30.5        | 0.36                     | 17 h at 100 mA cm <sup>-2</sup>        | (2)              |
| 0.27NiNCB                     | 2.7              | 132.2                                  | 137.5                                     | 47.6        | 0.03                     | 20 h at 100 mA cm <sup>-2</sup>        | (3)              |
| 1.5NiNCB                      | 3.1              | 176.1                                  | 195.5                                     | 38.9        | 0.1                      | 8 h (at H-cell, -0.9 V vs RHE)         | (4)              |
| 1.5NiNCNT                     | 3.0              | 156.9                                  | 162.5                                     | 41.0        | 0.09                     | 8 h (at H-cell, -0.9 V vs RHE)         | (4)              |
| 1.5NiNBiochar                 | 2.9              | 170.0                                  | 191.0                                     | 41.1        | 0.09                     | 8 h (at H-cell, -0.9 V vs RHE)         | (4)              |
| 4.3NiNCB                      | 3.5              | 510.5                                  | 566.6                                     | 34.4        | 0.02                     | 10 h at 360 mA cm <sup>-2</sup>        | (5)              |
| 3NiNGS                        | 3.0              | 460.2                                  | 567.9                                     | 36.1        | 0.13                     | N.A.                                   | (6)              |
| 1.6NiNPC                      | 3.2              | 225.7                                  | 250.2                                     | 37.6        | 0.14                     | 73 h at 225 mA cm <sup>-2</sup>        | (7)              |
| Ag-NB-NW                      | 3.6              | 475.2                                  | 500.2                                     | 35.3        | N.A.                     | 240 h at 400 mA cm <sup>-2</sup>       | (8)              |
| Ag NPs                        | 3.2              | 466.1                                  | 517.8                                     | 37.6        | N.A.                     | 200 h at 420 mA cm <sup>-2</sup>       | (9)              |
| Ag NPs                        | 3.5              | 100.1                                  | 105.2                                     | 36.3        | N.A.                     | 1000 h at 100 mA cm <sup>-2</sup>      | (10)             |
| Ag NPs/PipierION              | 3.1              | 100.2                                  | 125.1                                     | 34.5        | N.A.                     | 200 h at 100 mA cm <sup>-2</sup>       | (11)             |
| Ag NPs                        | 4.8              | 300.1                                  | 428.6                                     | 19.5        | N.A.                     | 1200 h at 300 mA cm <sup>-2</sup>      | (12)             |
| Ag-SiO <sub>2</sub>           | 3.5              | 700.1                                  | 823.6                                     | 32.5        | N.A.                     | 12 h at 700 mA cm <sup>-2</sup>        | (13)             |

\* Nominal Ni loading in wt.%

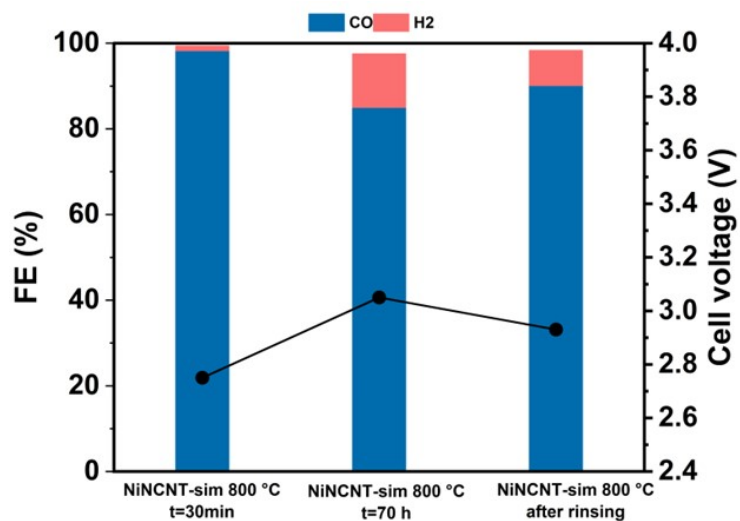
\*\* As TOF is a function of cell voltage, only values obtained at similar voltages should be interpreted and compared. TOF values are not reported for Ag-based catalysts due to the lack of available information on electrochemically active surface area and site density required for reliable normalization.



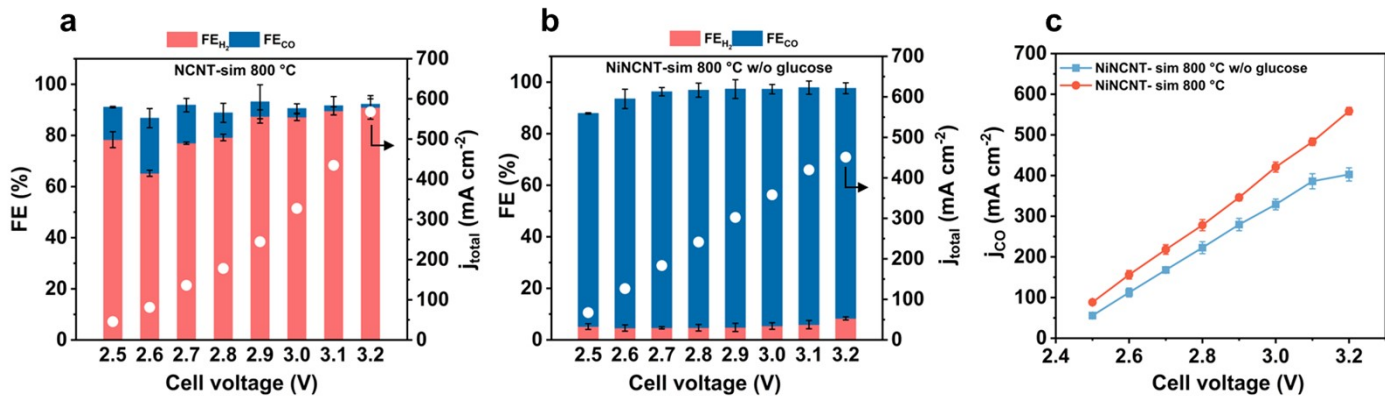
**Fig. S1** | Contact angle measurements on the **a**, NiNCNT-sim 700 °C, **b**, NiNCNT-sim 800 °C, **c**, NiNCNT-sim 900 °C, **d**, NiNCNT-phys 700 °C, **e**, NiNCNT-phys 800 °C, and **f**, NiNCNT-phys 900 °C.



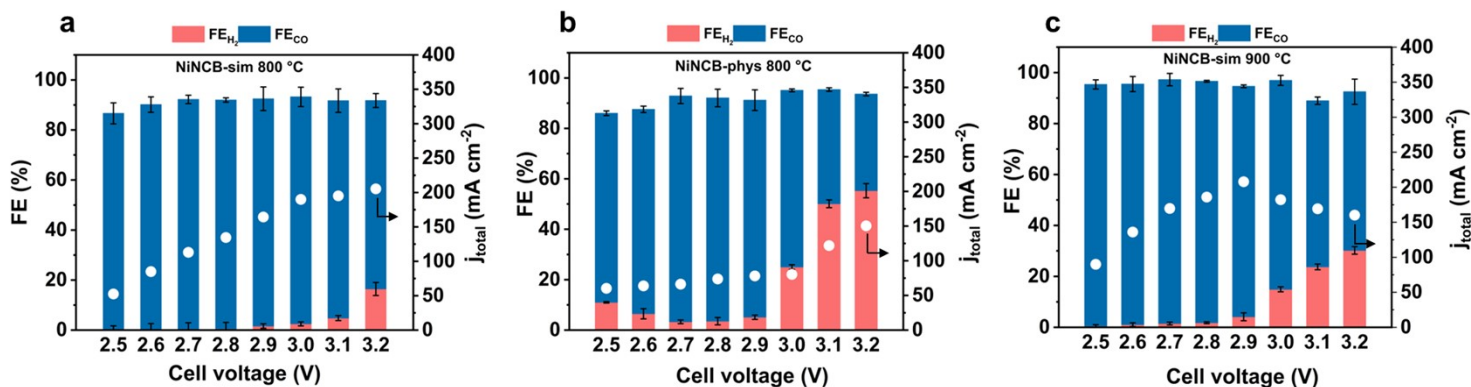
**Fig. S2** | Stability of the NiNCNT-sim 800 °C electrode in a MEA under pulsed chronopotentiometry conditions (3 s at applied current density and 1 s at 0 mA cm<sup>-2</sup>) using 0.1M KHCO<sub>3</sub> electrolyte: **a**, 200 mA cm<sup>-2</sup>, **b**, 100 mA cm<sup>-2</sup>.



**Fig. S3** | CO<sub>2</sub>R performances of NiNCNT-sim 800 °C electrode after 30 minutes of pulse chronopotentiometry (3s at 200 mA cm<sup>-2</sup>, 1s at 0 mA cm<sup>-2</sup>), NiNCNT-sim 800 °C electrode after 70 hours of pulse chronopotentiometry, and NiNCNT-sim 800 °C electrode after 70 hours of pulse chronopotentiometry, and rinsed with water to remove salt precipitations followed by drying. All tests were performed in a MEA, using 0.1M KHCO<sub>3</sub> anolyte.



**Fig. S4** | CO<sub>2</sub>R performances of **a**, NCNT-sim 800 °C, **b**, NiNCNT-sim 800 °C w/o glucose and **c**, CO partial current density of NiNCNT-sim 800 °C with and without glucose. The error bars in **a** and **b**, correspond to the standard deviation of three independent measurements.

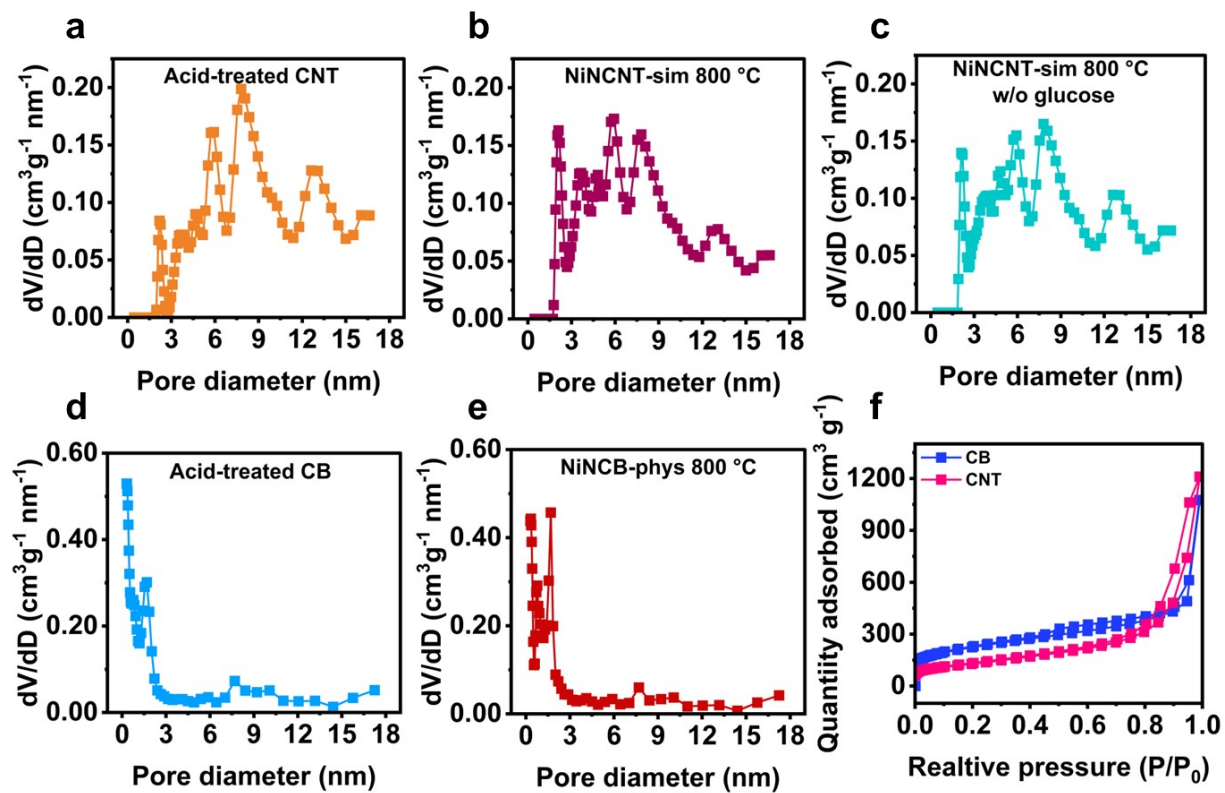


**Fig. S5** | CO<sub>2</sub>R performances of **a**, NiNCB-sim 800 °C, and **b**, NiNCB-phys 800 °C, and **c**, NiNCB-sim 900 °C electrodes. The error bars in **a-c**, correspond to the standard deviation of three independent measurements.

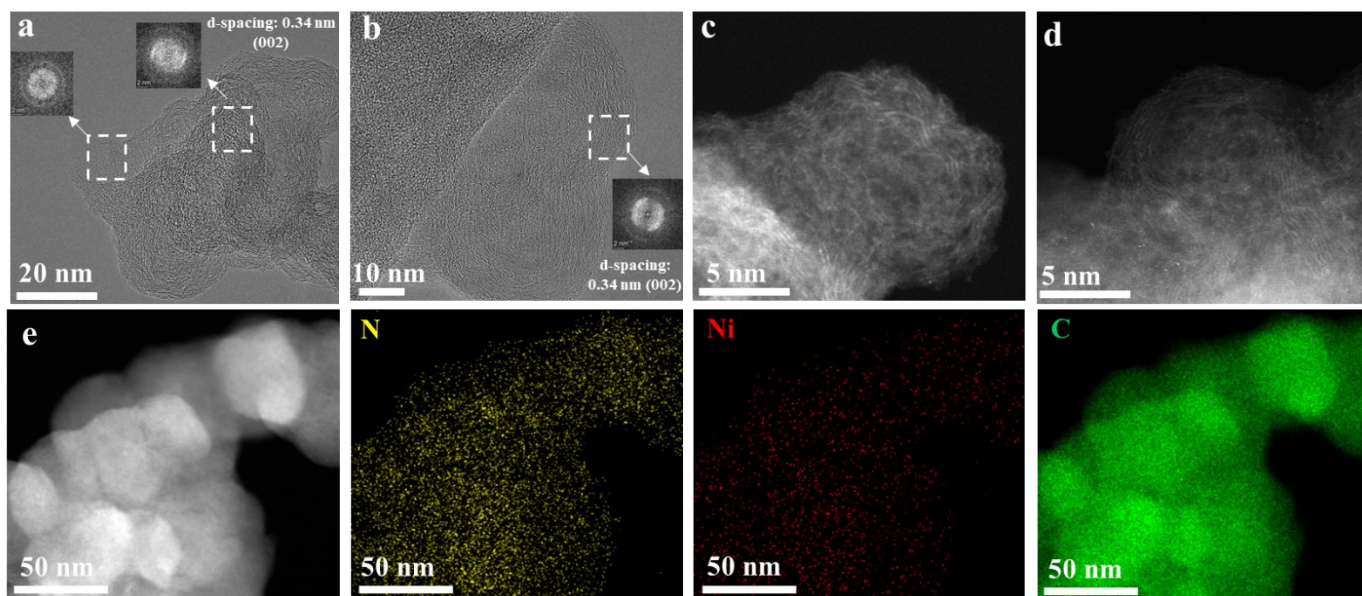
**Table S2.** BET results for the synthesized catalysts.

| Catalyst                          | BET surface area (m <sup>2</sup> .g <sup>-1</sup> ) | Pore volume (cm <sup>3</sup> .g <sup>-1</sup> ) | Micropore area* (m <sup>2</sup> .g <sup>-1</sup> ) | Mesopore area* (m <sup>2</sup> .g <sup>-1</sup> ) |
|-----------------------------------|---|---|--|---|
| Acid-treated CB                   | 758   | 1.03  | 537  | 221   |
| Acid-treated CNT                  | 486   | 1.47  | 119  | 367   |
| NiNCNT-phys 700 °C                | 165   | 0.52  | 32   | 149   |
| NiNCNT-phys 800 °C                | 373   | 0.87  | 115  | 258   |
| NiNCNT-phys 900 °C                | 472   | 1.38  | 98   | 373   |
| NiNCNT-sim 700 °C                 | 218   | 0.74  | 32   | 149   |
| NiNCNT-sim 800 °C                 | 596   | 1.38  | 159  | 436   |
| NiNCNT-sim 900 °C                 | 422   | 1.15  | 83   | 338   |
| NiNCNT-sim 800 °C-<br>w/o glucose | 539   | 1.41  | 129  | 409   |
| NiNCB-phys 800 °C                 | 645   | 0.88  | 426  | 218   |
| NiNCB-sim 800 °C                  | 1019  | 1.43  | 535  | 510   |
| NiNCB-sim 900 °C                  | 1034  | 1.45  | 469  | 526   |

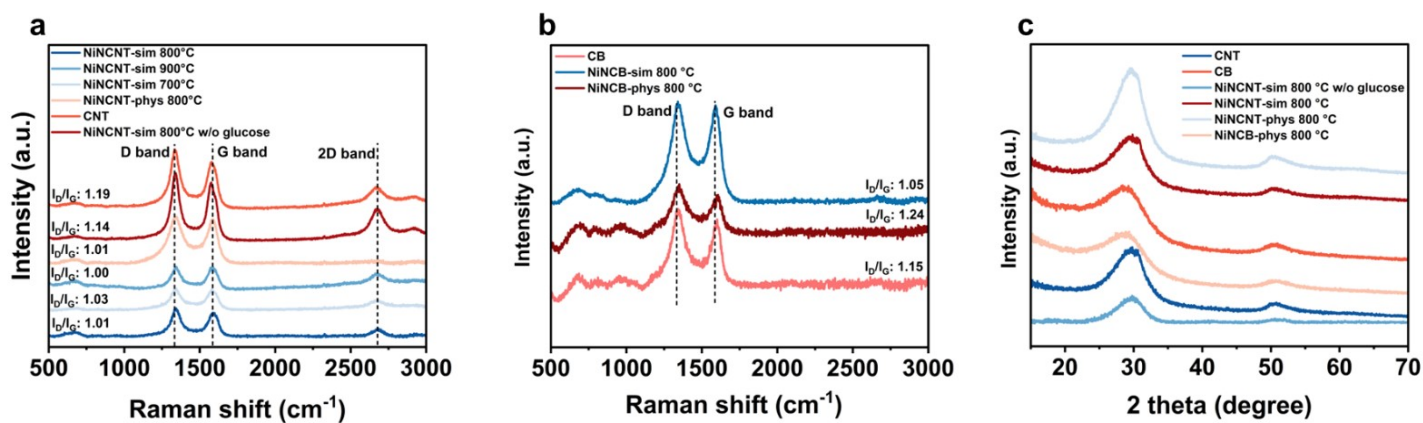
\* Micropore area corresponds to pores with diameters <2 nm, while mesopore area refers to pores between 2–50 nm in diameter. Values were calculated using Quenched Solid Density Functional Theory (QSDFT) modeling, assuming slit/cylindrical pore geometry for CNT-derived catalysts and slit pores for CB-based catalysts.



**Fig. S6** | Pore size distributions of **a**, acid-treated CNTs, **b**, NiNCNT-sim 800 °C, **c**, NiNCNT-sim 800 °C w/o glucose, **d**, pore size distribution of acid-treated CB, **e**, NiNCB-phys 800 °C, and **f**,  $N_2$  sorption isotherms of acid-treated CNT and CB.



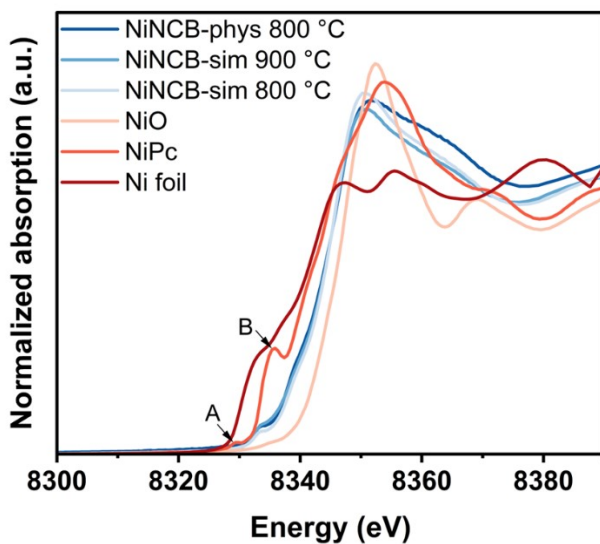
**Fig. S7** | **a**, HRTEM image of NiNCB-sim 800 °C **b**, HRTEM image of acid-treated CB **c**, **d**, HAADF-STEM images showing atomically dispersed Ni species in NiNCB-sim 800 °C. and **e**, Elemental mapping (EDX) confirming uniform distribution of C, N, and Ni in the NiNCB-sim 800 °C catalyst.



**Fig. S8** | **a**, Raman spectra and  $I_D/I_G$  ratio for NiNC catalysts synthesized using CNT substrate, simultaneous melamine impregnation, different pyrolysis temperatures, and glucose effect, **b**, Raman spectra and  $I_D/I_G$  ratio for CB, NiNCB-sim 800 °C, NiNCB-phys 800 °C catalysts, **c**, XRD results for CNT, CB, NiNCB-phys 800 °C, NiNCNT-phys 800 °C, NiNCNT-sim 800 °C, and NiNCNT-sim 800 °C w/o glucose catalysts.

**Table S3.** Elemental composition of NiNC catalysts. N contents determined by XPS and Ni loading contents determined by ICP-MS.

| Catalyst                      | Rel. abundance of N groups (%) |          |           |       | Atomic percentage (%) |      |      | Ni content wt.% (ICP-OES) |
|-------------------------------|--------------------------------|----------|-----------|-------|-----------------------|------|------|---------------------------|
|                               | pyridinic                      | pyrrolic | graphitic | oxide | Ni-N                  | N    | Ni   |                           |
| NiNCNT-sim 700 °C             | 53.18                          | 18.56    | 11.11     | 4.54  | 12.61                 | 5.55 | 0.49 | 0.55                      |
| NiNCNT-sim 800 °C             | 29.75                          | 28.8     | 11.46     | 5.03  | 24.97                 | 1.21 | 0.53 | 0.66                      |
| NiNCNT-sim 900 °C             | 33.22                          | 24.1     | 14.88     | 2.74  | 25.06                 | 1.3  | 0.52 | 0.72                      |
| NiNCNT-phys 800 °C            | 43.38                          | 17.49    | 20.54     | 5.27  | 13.32                 | 3.67 | 0.42 | 0.67                      |
| NiNCB-phys 800 °C             | 56.34                          | 24.83    | 11.88     | 3.00  | 3.95                  | 1.26 | 0.10 | 0.68                      |
| NiNCNT-sim 800 °C w/o glucose | 44.27                          | 25.61    | 13.85     | 5.73  | 10.54                 | 0.96 | 0.50 | 0.59                      |

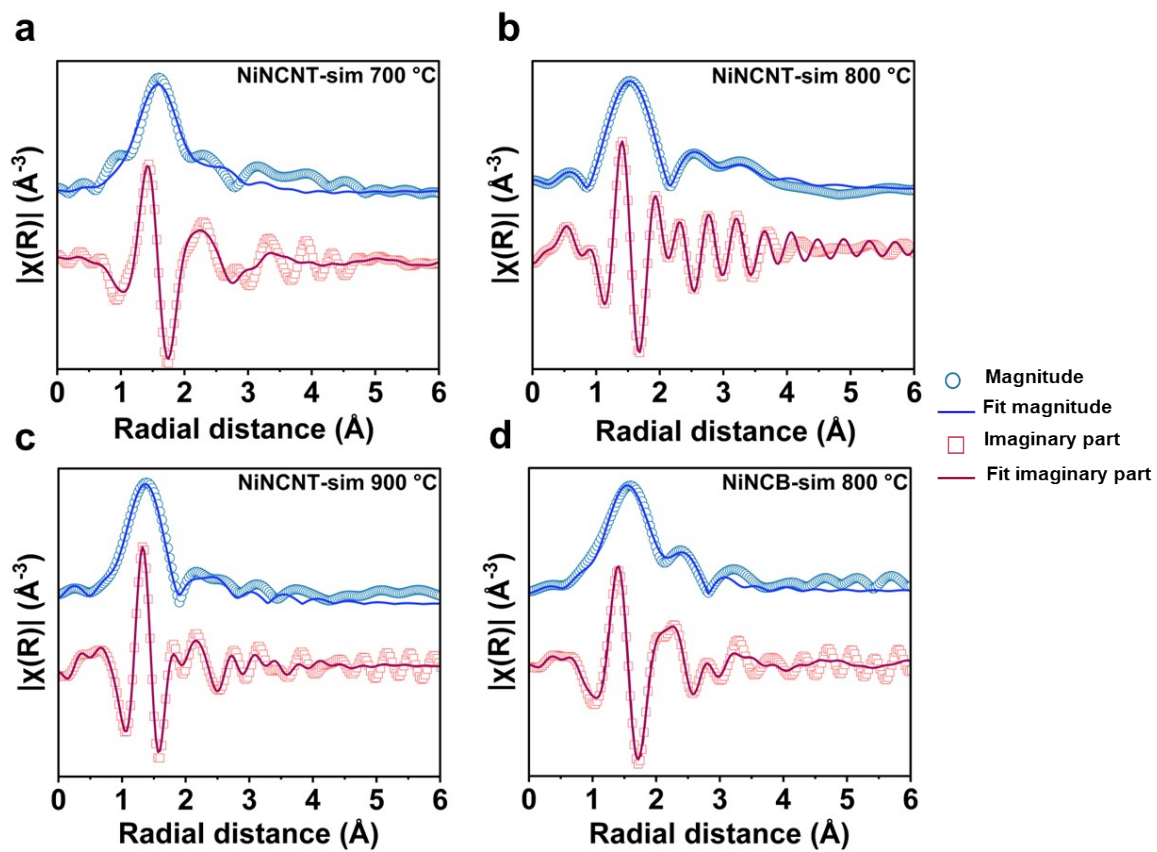


**Fig. S9** | Ni K-edge XANES spectra of the NiNCB catalysts and references.

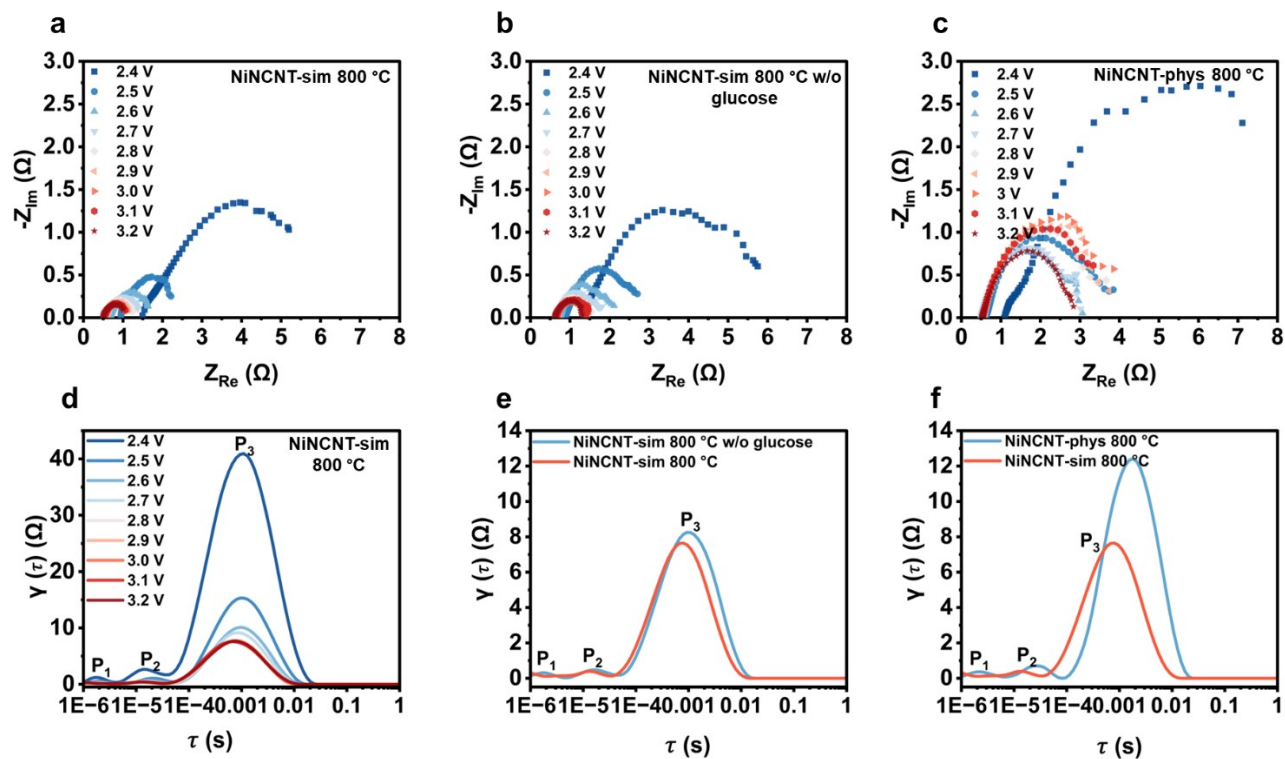
**Table S4.** EXAFS fitting parameters at the Ni K-edge for NiNCNT-sim 700 °C, NiNCNT-sim 800 °C, NiNCNT-sim 900 °C, and NiNCB-sim 800 °C catalysts ( $S0^2=1$ ).

| Catalyst          | Bond | CN*       | R (Å)     | $\sigma^2$ (Å <sup>2</sup> ) | $\Delta E_0$ (eV) | R factor (%) | Reduced chi-square |
|-------------------|------|-----------|-----------|------------------------------|-------------------|--------------|--------------------|
| NiNCNT-sim 700 °C | Ni-N | 4.08±0.83 | 1.92±0.15 | 0.007±0.0005                 | 5.82±1.43         | 1.52         | 92.87              |
| NiNCNT-sim 800 °C | Ni-N | 4.12±0.88 | 1.93±0.02 | 0.003±0.0007                 | 8.71±0.67         | 1.39         | 79.87              |
| NiNCNT-sim 900 °C | Ni-N | 3.32±0.29 | 1.89±0.06 | 0.0056±0.0007                | 1.88±0.21         | 1.93         | 63.14              |
| NiNCB-sim 800 °C  | Ni-N | 4.31±0.32 | 1.99±0.08 | 0.0055±0.0001                | 9.72±1.21         | 1.06         | 34.43              |

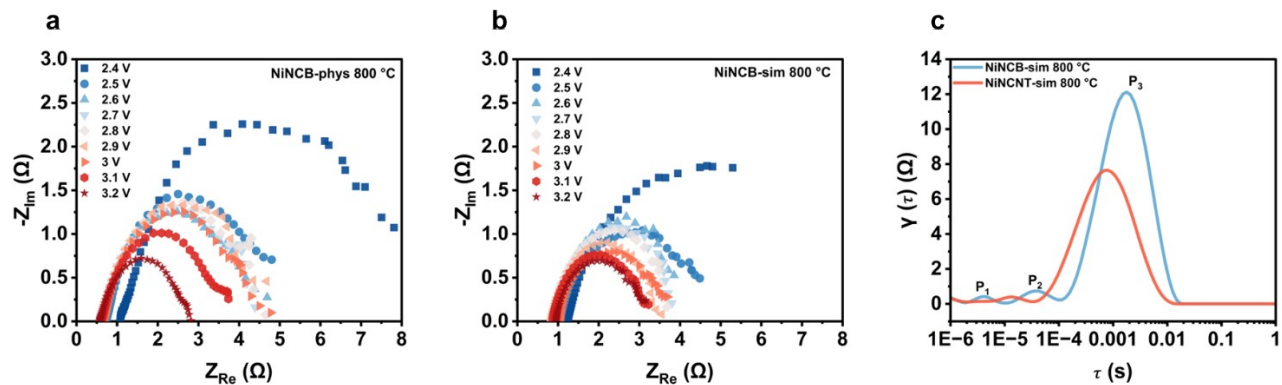
\* Coordination number



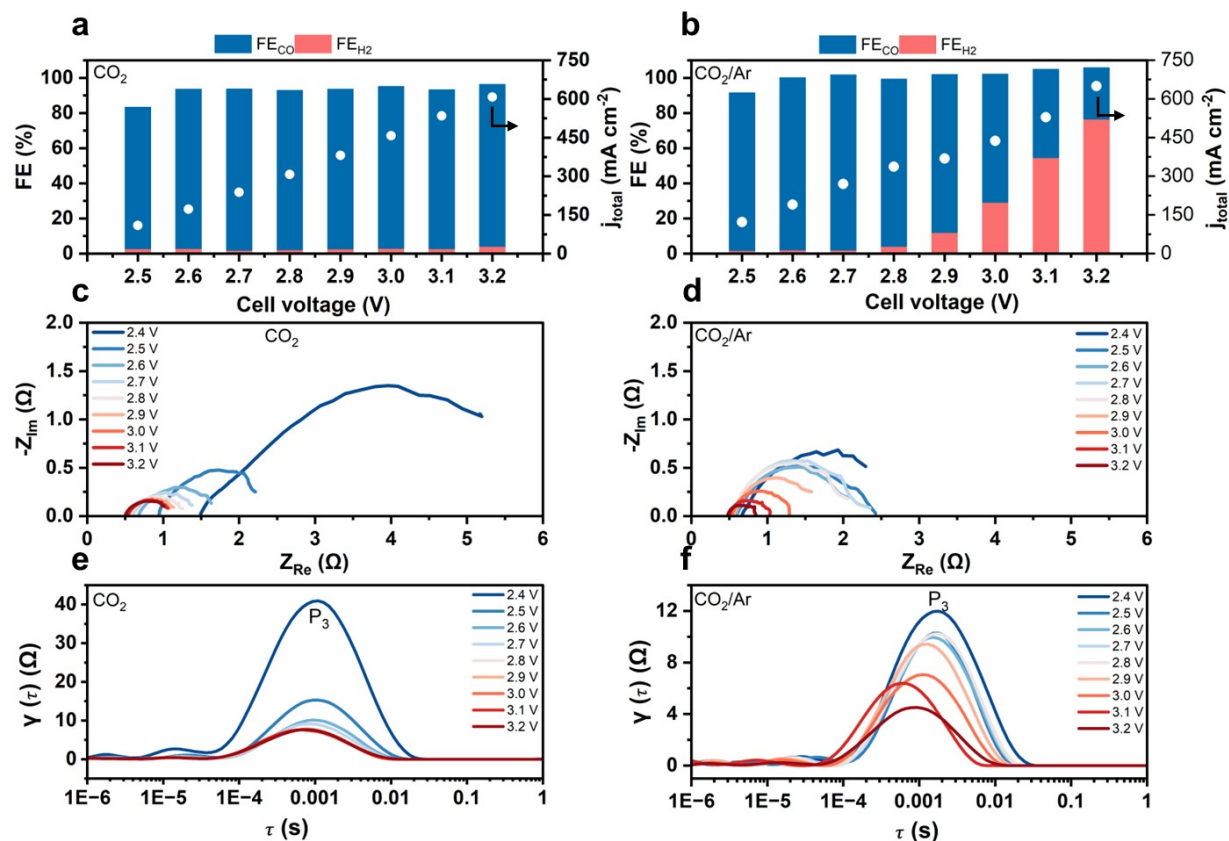
**Fig. S10** | Fitting of EXAFS spectra for **a**, NiNCNT-sim 700 °C, **b**, NiNCNT-sim 800 °C, **c**, NiNCNT-sim 900 °C, and **d**, NiNCB-sim 800 °C catalysts.



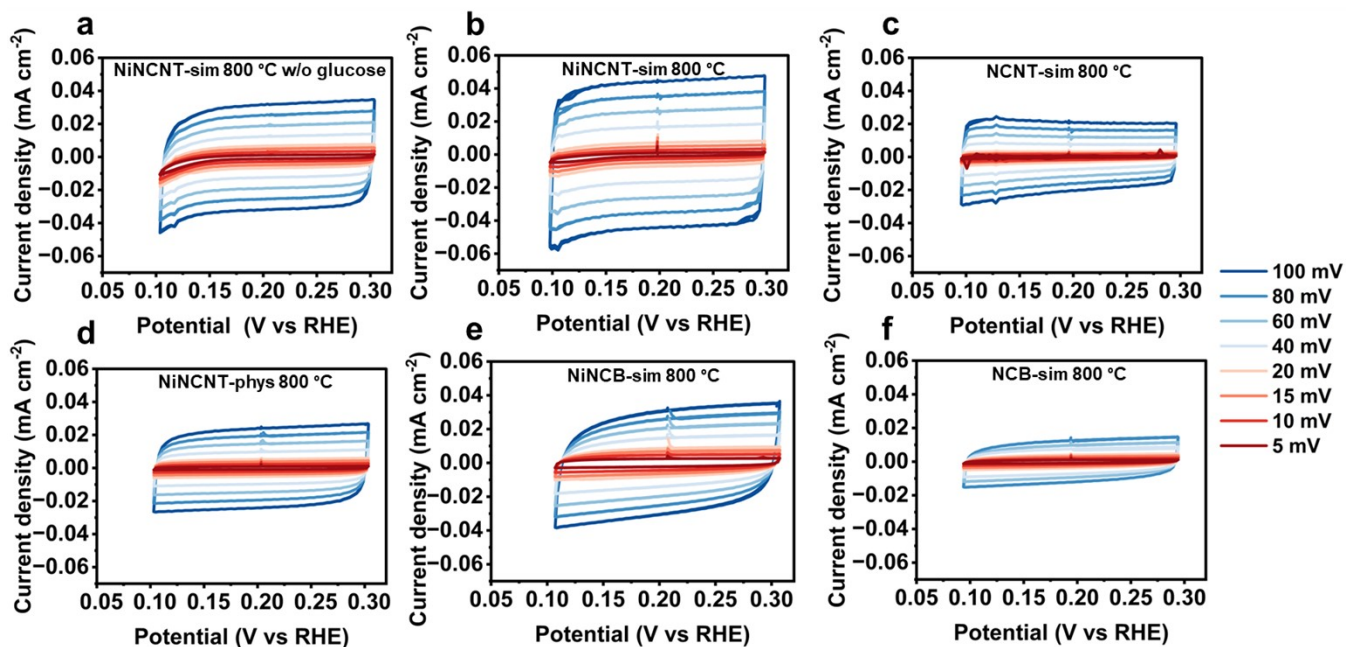
**Fig. S11** | **a**, *in situ* EIS results of the NiNCNT-sim 800 °C, **b**, NiNCNT-sim 800 °C w/o glucose, **c**, NiNCNT-phys 800 °C, **d**, DRT diagrams of the NiNCNT-sim 800 °C at different cell voltages, **e**, effect of chelating agent on the DRT graphs of NiNCNT-sim 800 °C catalyst at 3.2 V, and **f**, role of catalyst preparation results on relaxation times at 3.2 V. All tests were performed in a MEA, using 0.5M KHCO<sub>3</sub> as electrolyte.



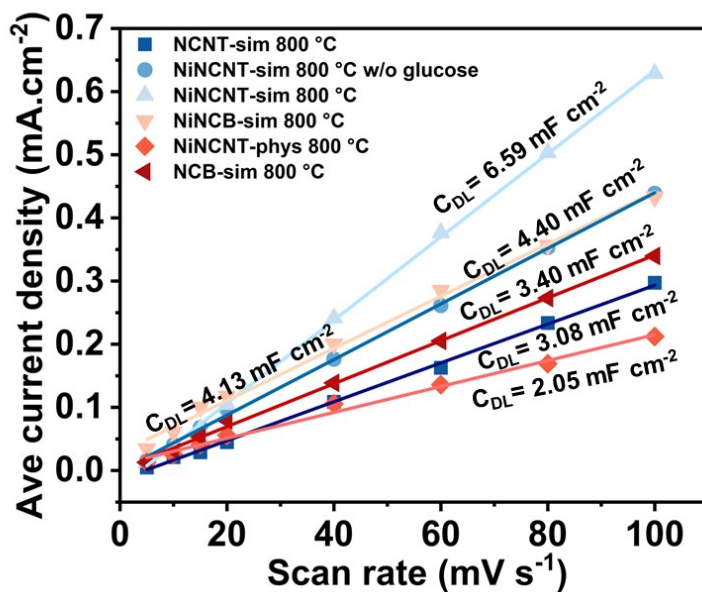
**Fig. S12** | **a**, *in situ* EIS results of the NiNCB-phys 800 °C, **b**, NiNCB-sim 800 °C, and **c**, DRT diagram of the NiNCNT-sim 800 °C and NiNCB-sim 800 °C electrodes at 3.2 V. All tests were performed in a MEA, using 0.5M  $\text{KHCO}_3$  as anolyte.



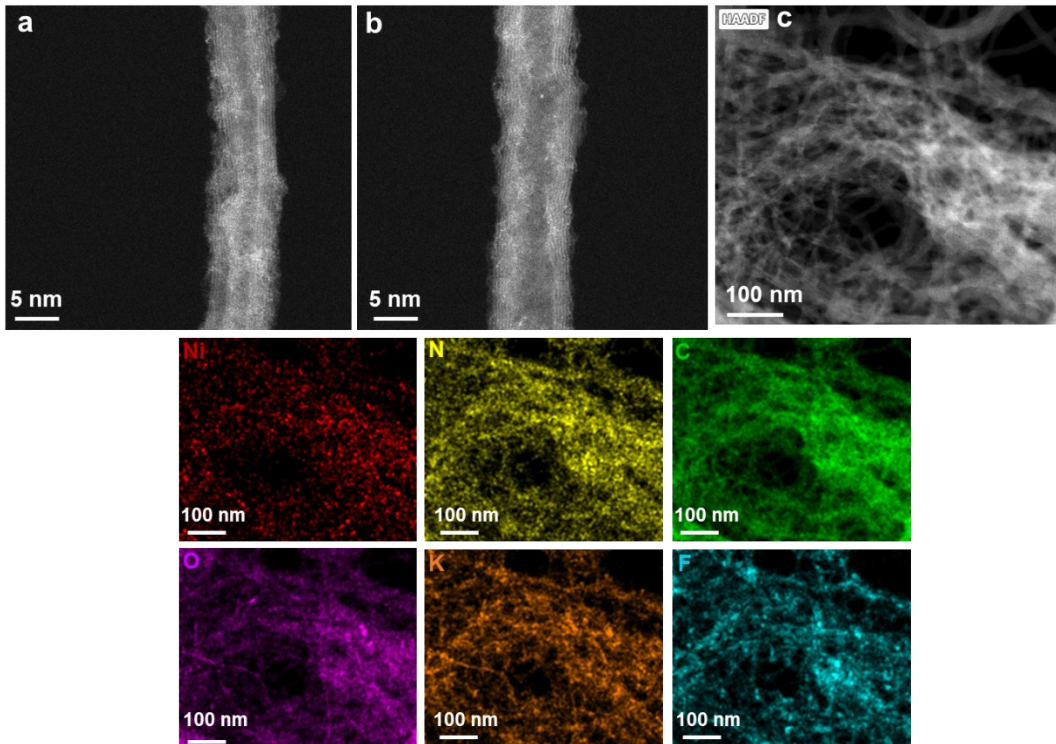
**Fig. S13** |  $\text{CO}_2\text{R}$  performance of NiNCNT-sim 800 °C electrode **a**, under  $\text{CO}_2$  atmosphere, **b**,  $\text{CO}_2/\text{Ar}$  atmosphere (1:1 ratio), *in situ* EIS results of the NiNCNT-sim 800 °C, **c**, under  $\text{CO}_2$  atmosphere, **d**,  $\text{CO}_2/\text{Ar}$  atmosphere (1:1 ratio), DRT diagram of the NiNCNT-sim 800 °C electrode **e**, under  $\text{CO}_2$  atmosphere, **f**,  $\text{CO}_2/\text{Ar}$  atmosphere (1:1 ratio). All tests were performed in a MEA, using 0.5M  $\text{KHCO}_3$  as anolyte.



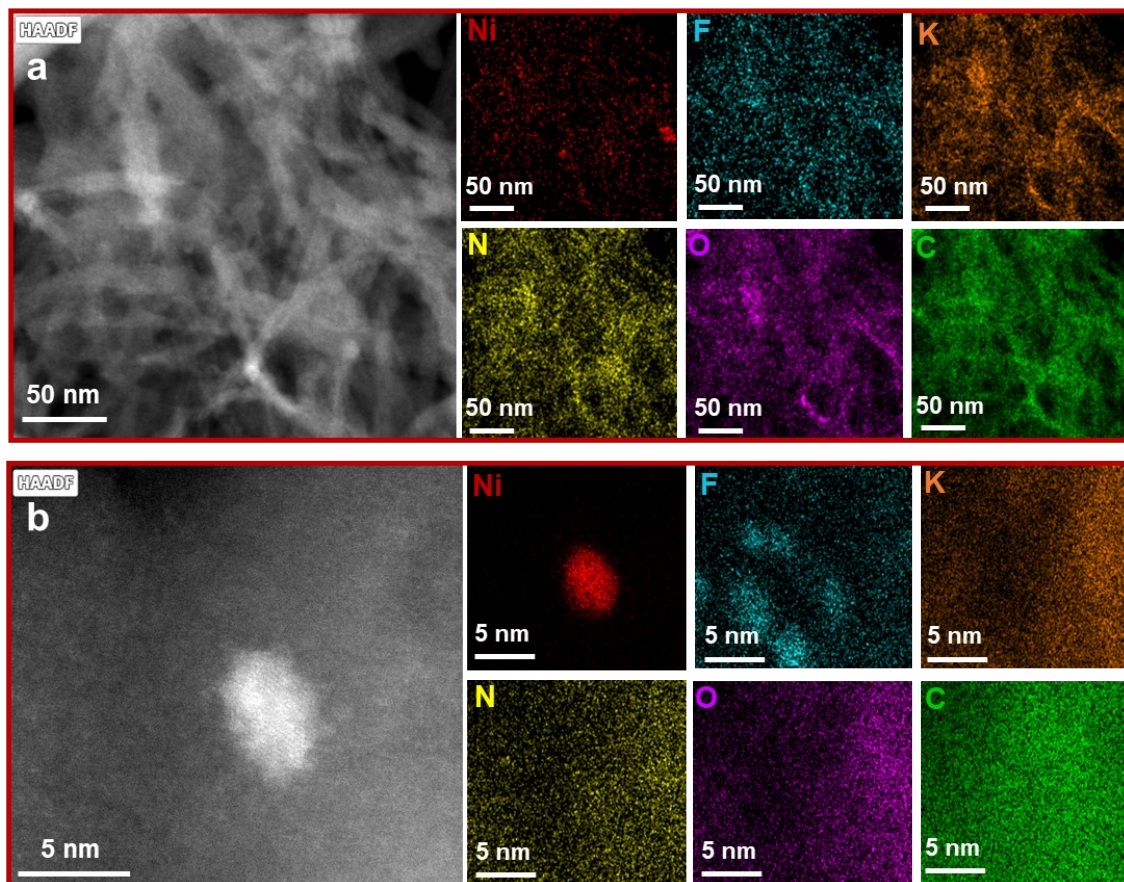
**Fig. S14** | Cyclic voltammetry of different samples in 0.5 M  $\text{KHCO}_3$  at scan rates of 5, 10, 15, 20, 40, 60, 80, and 100  $\text{mV}\cdot\text{s}^{-1}$ : **a**, NiNCNT-sim 800 °C w/o glucose, **b**, NiNCNT-sim 800 °C, **c**, NCNT-sim 800 °C, **d**, NiNCNT-phys 800 °C, **e**, NiNCB-sim 800 °C, and **f**, NCB-sim 800 °C.



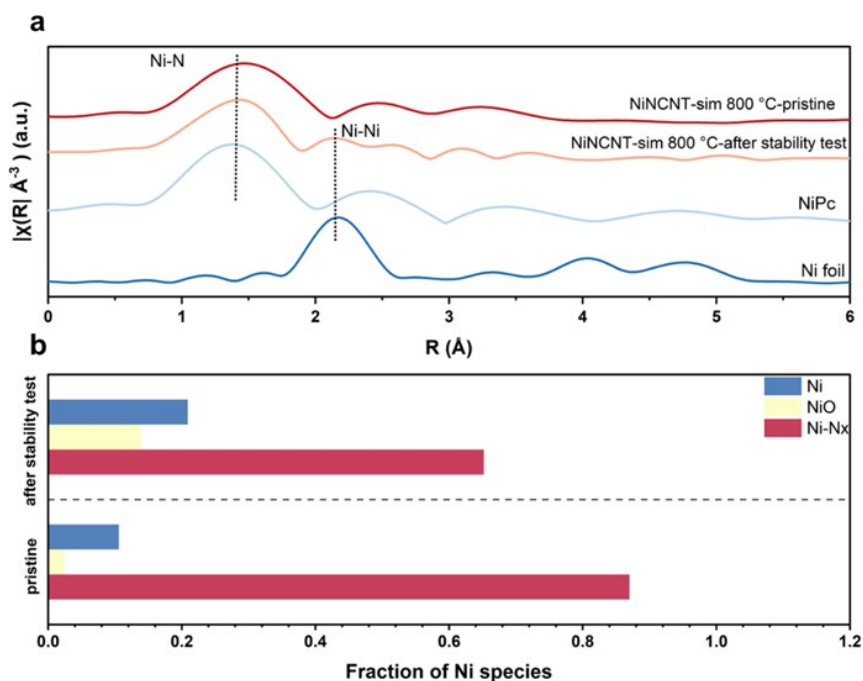
**Fig. S15** | Double layer capacitance of the prepared electrodes.



**Fig. S16** | **a, b**, HAADF-STEM images showing atomically dispersed Ni species in NiNCNT-sim 800 °C catalyst after stability testing at 200 mA cm<sup>-2</sup> using pulse chronopotentiometry (3s at 200 mA cm<sup>-2</sup>, 1s at 0 mA cm<sup>-2</sup>) for 70 h, and **c**, Elemental mapping (EDX) of NiNCNT-sim 800 °C catalyst after stability testing at 200 mA cm<sup>-2</sup>.



**Fig. S17 | a, b**, Elemental mapping (EDX) of NiNCNT-sim 800 °C catalyst after stability testing at 200 mA cm<sup>-2</sup> using pulse chronopotentiometry (3s at 200 mA cm<sup>-2</sup>, 1s at 0 mA cm<sup>-2</sup>) for 70 h, indicating formation of Ni nanoparticles.



**Fig. S18** | **a**, FT-EXAFS spectra at the Ni K-edge of the NiNCNT-sim 800 °C catalyst after stability test at 200 mA cm<sup>-2</sup> using pulse chronopotentiometry (3s at 200 mA cm<sup>-2</sup>, 1s at 0 mA cm<sup>-2</sup>) for 70 hours, and **b**, Fraction of Ni species in the pristine NiNCNT-sim 800 °C and after stability test at 200 mA cm<sup>-2</sup> using pulse chronopotentiometry (3s at 200 mA cm<sup>-2</sup>, 1s at 0 mA cm<sup>-2</sup>) for 70 hours, derived from linear combination fitting analysis.

### Supplementary Note 1.

The FIB-SEM datasets were acquired at voxel sizes of 4 nm for NiNCB-sim 800 °C and 2 nm for NiNCNT-sim 800 °C catalysts, ensuring that nanoscale structural features are captured. To balance geometric fidelity with computational cost, the simulation domain was limited to a three-dimensional sub-volume of  $250 \times 250 \times 250 \text{ nm}^3$ . This represents the largest domain that can be practically resolved in COMSOL Multiphysics within our current computational capacity while preserving the detailed features of the reconstructed microstructure. Recognizing that a single domain of this size cannot fully capture the inherent heterogeneity of the catalyst layer, three sub-volumes were randomly selected from distinct regions of each sample and simulated independently. This approach enables us to account for heterogeneity of the catalyst layers while remaining within feasible computational limits. Each sub-volume was decomposed into two complementary computational domains: the pore (gas) phase, which governs gas flow (Stokes equations) and gas diffusion (Fick's law), and the solid phase (catalyst structure), which resolves electronic transport via Ohm's law. The solid phase (consisting of carbon and binder) was used for the steady-state electric current simulations, whereas the pore phase (void space) was utilized for fluid flow and CO<sub>2</sub> transport simulations. The resulting transport properties were averaged to capture the representative behavior while accounting for inherent structural heterogeneity. All simulations were carried out in COMSOL Multiphysics using creeping-flow, transport of diluted species, and electric current physics interfaces under steady-state conditions.

**Fluid Flow:** To evaluate the CO<sub>2</sub> gas permeability within the porous catalyst layers for each sub-volume, steady-state fluid flow through the pore network was simulated by solving the Stokes equations, the momentum balance and continuity equations (**Table S5**). Dirichlet boundary condition of constant pressure was applied in the inlet and outlet boundaries. porous sample. The solid phase was treated as a stationary wall ( $u = 0$ ) to enforce no-slip condition. The volumetric flow rate,  $Q [m^3.s^{-1}]$ , was computed by integrating the normal velocity over the outlet boundary. The permeability,  $k$ , of the porous structure was then determined by Darcy's law (**Table S5**). The average permeability for three independent domains for each catalyst layer, are reported in **Table S6**.

**Mass Transport:** Fick's law under steady-state condition was solved for each sub-volume to find the effective diffusivity,  $D_{eff}$ , of CO<sub>2</sub> through the catalyst layers.

Dirichlet boundary condition of constant was applied as the boundary condition between at inlet and outlet boundaries. All other walls and the pore-solid interfaces were treated as no-flux boundaries, impermeable to gas diffusion. Using the total molar flow (integration of the normal diffusive flux over the outlet boundary) and Fick's law,  $D_{eff}$  was evaluated. The average effective CO<sub>2</sub> diffusivities for three distinct domains are depicted in **Table S6**.

**Electrical Conductivity:** The effective electrical conductivity of each catalyst layer was obtained by solving steady-state form of Ohm's law within the 3D solid phase. Dirichlet boundary condition of constant electric potential difference was imposed at the inlet and outlet boundaries. All other walls were defined as the electrically insulating boundary (zero normal current). The effective electrical conductivity,  $\sigma_{eff}$ , through the catalyst layer was calculated by integrating normalized current density over the outlet surface and applying Ohm's law. The catalyst conductivity for three different domains for each catalyst layer, are summarized in **Table S6**.

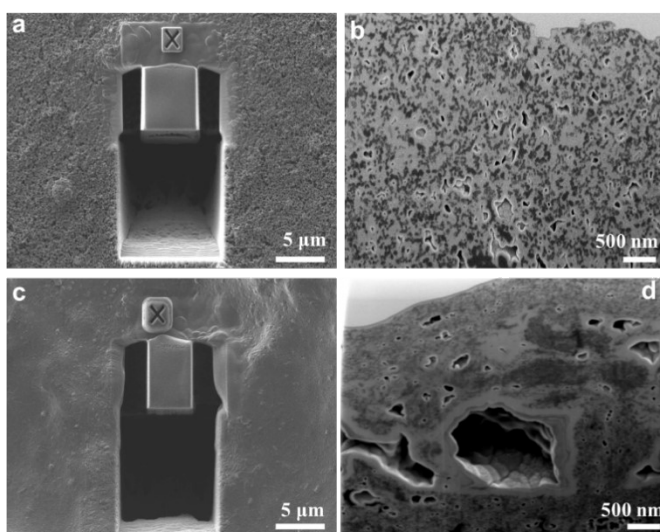
**Table S5.** Governing equations, boundary conditions, and parameters used in the numerical simulations for evaluating transport properties.

|                                 | Governing equation                                      | Boundary conditions   | Parameters   |
|---------------------------------|---|---|--|
| Fick's law                      | $\nabla \cdot (-D \nabla c) = 0$                        | $c_{inlet}$ : Dirichlet boundary condition, constant concentration<br>$c_{outlet}$ : Dirichlet boundary condition, constant concentration<br>No flux at walls ( $n \cdot j = 0$ ) | $D_0$ : gas diffusion coefficient<br>$D$ : diffusivity<br>$c$ : concentration [mol/m <sup>3</sup> ]<br>$j$ : molar flux [mol/s]<br>$D_0 = 1.6 \text{ E-}05 \text{ m}^2/\text{s}$   |
| Stokes and continuity equations | $\mu \nabla^2 u - \nabla p = 0$<br>$\nabla \cdot u = 0$ | $P_{inlet}$ : Dirichlet boundary condition, constant pressure<br>$P_{outlet}$ : Dirichlet boundary condition, constant pressure<br>No slip at walls ( $u = 0$ )                   | $u$ : gas velocity [m s <sup>-1</sup> ]<br>$p$ : pressure [Pa]<br>$\mu$ : gas dynamic viscosity [Pa.s]<br>$\rho$ : density [kg/m <sup>3</sup> ]<br>$\mu = 1.5 \text{ E-}06 \text{ Pa.s}$<br>$\rho = 1 \text{ kg/m}^3$      |
| Darcy's law                     | $\frac{Q}{A} = \frac{k \nabla p}{\mu L}$                | -   | $Q$ : flow rate [m <sup>3</sup> .s <sup>-1</sup> ]<br>$k$ : permeability [m <sup>2</sup> ]<br>$A$ : layer area [m <sup>2</sup> ]<br>$L$ : layer thickness [m]<br>$A = 250 \times 250 \text{ nm}^2$<br>$L = 250 \text{ nm}$ |
| Ohm's law                       | $\nabla \cdot (-\sigma \nabla \phi) = 0$                | $\phi_{inlet}$ : Dirichlet boundary condition,  | $\sigma$ : electric conductivity<br>$\phi$ : electric potential [mol/m <sup>3</sup> ]<br>$\sigma_{carbon \text{ black}} = 550 \text{ S/m}$   |

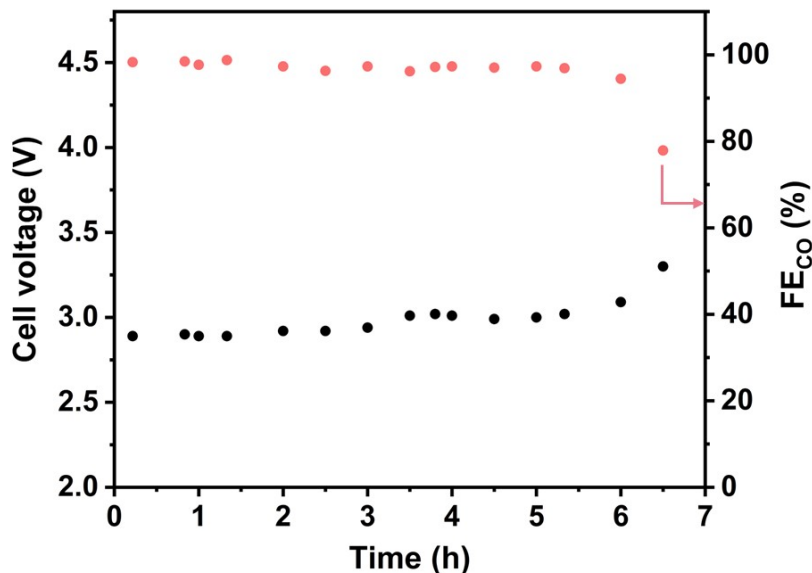
|  |                           |  |
|--|---------------------------|--|
| constant electric potential<br>$\phi_{outlet}$ : Dirichlet boundary condition, constant electric potential<br>Electric insulation at walls ( $n \cdot J = 0$ ) | $J$ : current density [A] | $\sigma_{carbon\ nanotube} = 50000\ S/m$ |
|--|---------------------------|--|

**Table S6.** Transport parameters derived from 3D simulations for the NiNCNT and NiNCB catalyst layers. Values are the mean  $\pm$  standard deviation from three randomly selected sub-volumes ( $250 \times 250 \times 250\ nm^3$ ) per catalyst layer.

| Catalyst         | Effective diffusivity, $D\ (m^2\ s^{-1})$ |                                  | Permeability, $k\ (m^2)$         |                                  | Effective conductivity, $\sigma\ (S\ m^{-1})$ |                                 |
|------------------|---|----------------------------------|----------------------------------|----------------------------------|---|---------------------------------|
|                  | NiNCNT-sim 800 °C                         | 1.03E-05                         | 1.17 $\pm$ 0.25E-05<br>(average) | 4.17E-16                         | 3.87 $\pm$ 0.49 E-16<br>(average)             | 672.56                          |
| 1.47E-05         |   | 3.30E-16                         |                                  | 583.36                           |   |                                 |
| 1.04E-05         |   | 4.13E-16                         |                                  | 751.96                           |   |                                 |
| NiNCB-sim 800 °C | 6.43E-06                                  | 6.51 $\pm$ 0.48E-06<br>(average) | 1.42E-16                         | 1.47 $\pm$ 0.41E-16<br>(average) | 122.59  | 148.00 $\pm$ 29.54<br>(average) |
|                  | 6.07E-06                                  |                                  | 1.07E-16                         |                                  | 180.78  |                                 |
|                  | 7.02E-06                                  |                                  | 1.90E-16                         |                                  | 140.98  |                                 |



**Fig. S19** | Site preparation and FIB cross sections of **a, b**, NiNCB-sim 800 °C, and **c,d**, NiNCNT-sim 800°C catalyst layers.



**Fig. S20** | Stability of the NiNCB-sim 800 °C in a MEA under pulsed chronopotentiometry (3 s at 200 mA cm<sup>-2</sup>, 1 s at 0 mA cm<sup>-2</sup>) using 0.1M KHCO<sub>3</sub> electrolyte.

### Supplementary Note 2.

Determining an exact value for the limiting current density in porous electrodes, particularly in membrane electrode assembly (MEA) configurations, remains inherently challenging. For non-porous flat electrodes in simplified H-cell systems, the limiting current density can be estimated analytically using a classical Fickian diffusion expression (14)

$$j_{lim} = \frac{nFD_{eff}C_{CO_2}}{L_{eff}}$$

where  $n$  is the number of electrons transferred,  $F$  is Faraday's constant,  $C_{CO_2}$  is the reactant concentration, and  $L_{eff}$  is the effective transport length scale (measured using SEM cross section images, **Fig. S21**). While this model is valid for flat, non-porous electrodes, it is used here as a qualitative metric to enable comparison of relative transport characteristics between the NiNCNT-sim 800 °C and NiNCB-sim 800 °C catalyst layers. The effective diffusivity values for both catalyst layers and the corresponding limiting current densities are shown in **Table S7**. These values provide a comparative basis for evaluating the relative transport capabilities of the investigated electrodes and identifying regimes where CO<sub>2</sub> supply may constrain performance. It should be noted that these analytical estimates are inherently qualitative. The equation relies on simplified assumptions, including (i) steady-state Fickian diffusion, (ii) uniform and isotropic pore structure, and (iii) a single-phase transport description with constant properties. In practical CO<sub>2</sub> electrolyzers, however, transport is strongly influenced by multiphase effects, including gas–liquid coexistence, dynamic wetting, and carbonate formation, which alter both the effective diffusivity and the accessible transport pathways (15). In addition, spatial variations in the reaction rate leads to non-uniform reactant depletion across the catalyst layer, such that the effective transport length scale deviates from the physical thickness estimated using cross-section SEM image. As a result, the analytical expression provides only an approximate indication of transport limitations and should be interpreted as a qualitative metric rather than a predictive model.

Unlike non-porous electrodes in H-cell systems, where transport can often be approximated by purely diffusive fluxes, CO<sub>2</sub> transport in porous gas diffusion layers arises from a coupled interplay between diffusion and convection. This coupled transport behavior has been extensively studied in the literature to elucidate its impact on electrochemical performance (16–18).

The diffusive flux of CO<sub>2</sub> is described by Fickian transport and is commonly parameterized using an effective diffusivity ( $D_{eff}$ ), which accounts for structural characteristics such as porosity, tortuosity, and constrictivity. In parallel, convective transport can contribute significantly under MEA operating conditions and is governed by Darcy's law, where the permeability ( $K$ ) of the catalyst layer determines the extent of pressure-driven flow through the porous network. Within this study, the high-resolution FIB-SEM tomography (voxel size  $\sim 2$  nm) combined with direct numerical simulations provides quantitative insights into the structure-transport relationship. The

reconstructed pore networks indicate that the NiNCNT-sim 800 °C catalyst layer exhibits superior transport characteristics compared to the NiNCB-sim 800 °C counterpart. Specifically, the effective diffusivity is approximately 80% higher ( $D_{eff, CNT}/D_{eff, CB} \approx 1.8$ ), while the permeability is enhanced by a factor of  $\sim 2.6$  ( $K_{CNT}/K_{CB} \approx 2.6$ ). These results indicate that CNT-based catalyst layer facilitate both diffusive transport and convective penetration of CO<sub>2</sub> into the porous structure. This concurrent enhancement of diffusive and convective transport is directly reflected in the CO<sub>2</sub>R performance. In the CB-based system, the partial density towards CO reaches a plateau at approximately 200 mA cm<sup>-2</sup>, beyond which no further increase is observed. This behavior can be correlated with mass transport limitations, where insufficient CO<sub>2</sub> delivery to active sites constrains the reaction rate. On the other hand, the CNT-based electrode (NiNCNT-sim 800 °C) does not exhibit a comparable limitation within the investigated range, achieving partial current density towards CO as high as  $\sim 550$  mA cm<sup>-2</sup> (**Fig. S22**). This suggests that improved pore connectivity and transport pathways in the NiNCNT-sim 800 °C catalyst layer can contribute to mitigate CO<sub>2</sub> depletion within the catalyst layer. Overall, these results demonstrate that CO<sub>2</sub>R performance in MEA electrolyzers is governed not only by intrinsic catalytic activity but also, critically, by the coupled diffusive and convective transport properties dictated by the electrode microstructure.

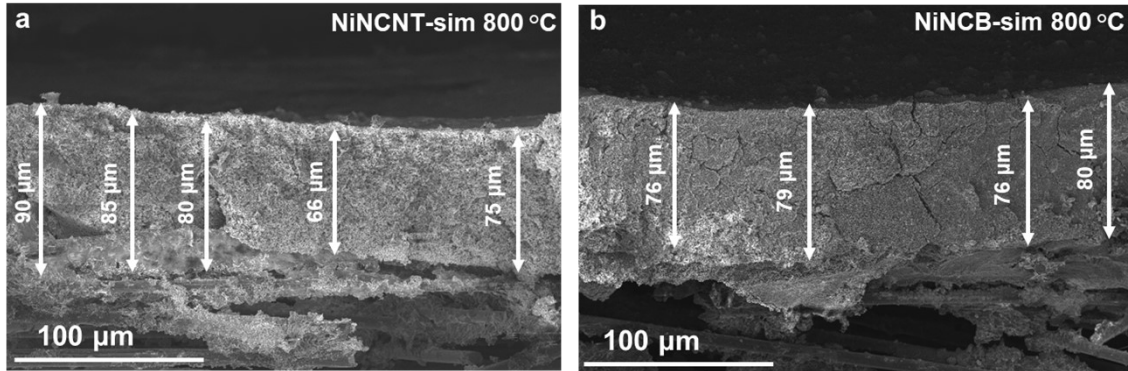
**Table S7.** Limiting current density for NiNCNT-sim 800 °C and NiNCB-sim 800 °C electrodes using Fickian diffusion expression.

| Catalyst             | $D_{eff}$<br>(m <sup>2</sup> s <sup>-1</sup> ) | (P)<br>(atm) | (T) (K) | $C_{CO_2}$<br>(mol m <sup>-3</sup> ) <sup>a</sup> | $L_{eff}$ (μm) <sup>b</sup> | $j_{lim, CO}$<br>(mA cm <sup>-2</sup> ) <sup>c</sup> |
|----------------------|--|--------------|---------|---|-----------------------------|--|
| NiNCNT-sim<br>800 °C | 1.17E-05                                       | 1.1          | 298     | 44.98   | 70                          | 145.09   |
| NiNCB-sim 800 °C     | 6.51E-06                                       | 1.1          | 298     | 44.98   | 80                          | 70.64  |

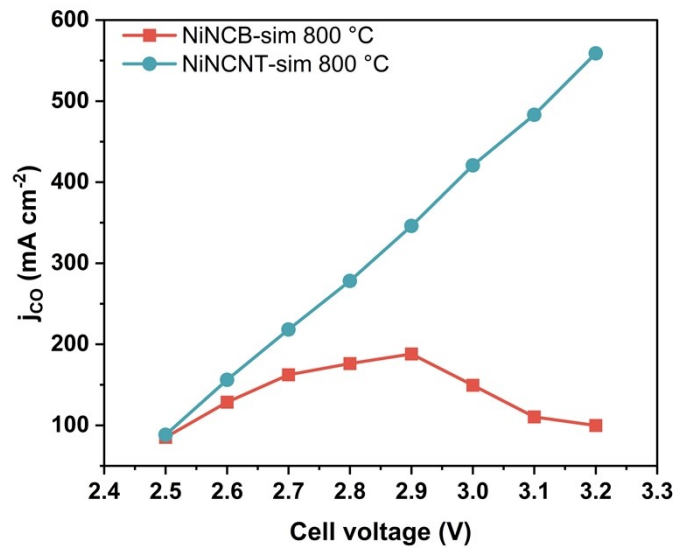
a:  $C_{CO_2} = \frac{P}{RT}$

b: derived from SEM cross-section image (average thickness)

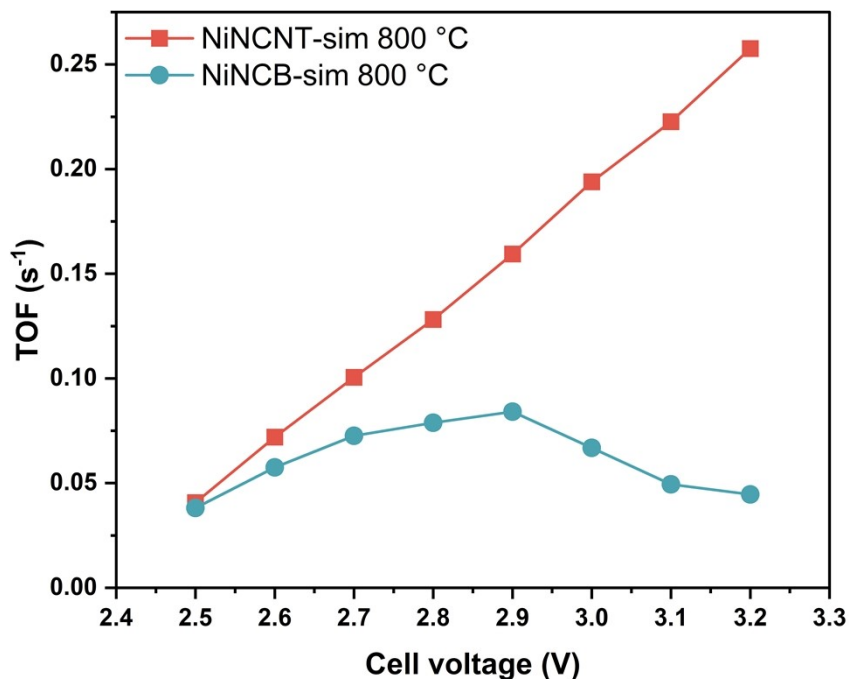
c:  $j_{lim} = \frac{nFD_{eff}C_{CO_2}}{L_{eff}}$



**Fig. S21** | SEM cross-section images of **a**, NiNCNT-sim 800 °C and **b**, NiNCB-sim 800 °C electrodes.



**Fig. S22** | Partial current density towards CO ( $j_{CO}$ ) for NiNCB-sim 800 °C and NiNCNT-sim 800 °C electrodes using 0.5M  $KHCO_3$  electrolyte in MEA.

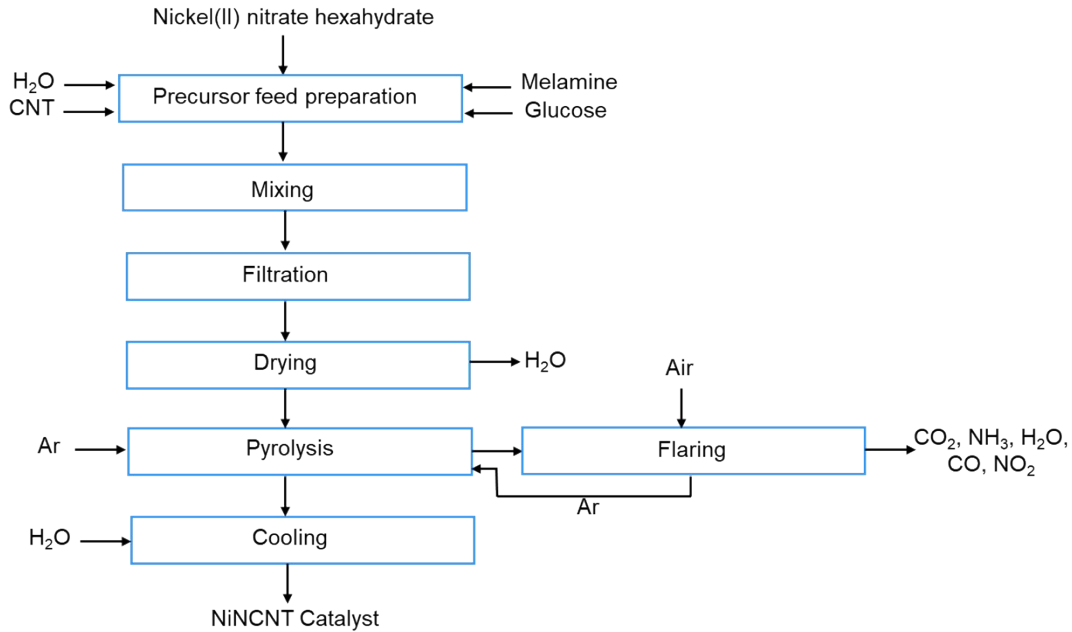


**Fig. S23** | Turnover frequency (TOF) of NiNCB-sim 800 °C and NiNCNT-sim 800 °C catalysts as a function of applied cell voltage in the MEA.

### Supplementary Note 3.

We used the two methods provided by CatCost to estimate the processing costs associated with the best performing catalyst (NiNCNT-sim 800 °C) developed in this paper (19,20). In the step method (catalysts synthesised by a contract manufacturer), flat hourly rates are used for specific pieces of the equipment and is accurate to within 20% of the market prices for various catalyst materials. The second method (suitable for large quantity productions) involves a detailed assessment of the capital costs (CapEx) and operating costs (OpEx) based on the established best practises in process engineering. By estimating the major components of a process plant and applying factors or multipliers to estimate the cost of secondary components, this approach provides a reasonably accurate preliminary cost estimate. To this end, CatCost equipment library, which includes cost information for over 200 pieces of chemical processing equipment, installation cost variables, and direct labour requirements was employed. Cost multipliers are used to account for the various construction materials. Operating costs are estimated considering the direct labour requirements and other cost components such as equipment investment. In this study we implemented two methods for estimating NiNCNT-sim 800 °C synthesis cost: step method (which is mainly for production scales smaller than a few kilotons per year), and CapEx/OpEx factors

method (larger volumes). In the first approach, individual synthesis steps, each corresponding to a specific equipment typically used by a contract catalyst manufacturer, are selected from an established database to build a bottom-up cost estimate. On the other hand, in the second method, the primary component of the capital cost for catalyst synthesis is derived from cumulative purchase cost of the required process equipment (e.g., reactor vessels, filters). The cost of equipment is estimated using the established cost correlations published in the chemical engineering design literature. The synthesis method for atomically dispersed NiNCNT-sim 800 °C catalyst in this study closely parallels the synthesis method for thermocatalysts, such as Fluid Catalytic Cracking (FCC) catalyst. Accordingly, similar industrial-scale equipment was selected to model a scalable process based on the lab-scale protocol, with efficiency adjustments. The process templates included in CatCost (e.g., fluid catalytic cracking) were consulted as a guide to establish the commercial scale synthesis process for NiNCNT catalyst (**Fig. S24**). The value of spent catalyst at the end of its useful life plays a key role in estimating the total cost. CatCost accounts for the value of spent catalysts by considering three possible outcomes: metal recovery, sale for alternative uses, or disposal at cost. The software calculates the recoverable metal content (in this case Ni); its value and the costs associated with metal recovery. The spent catalyst value (SCV) can offset the estimated cost of purchasing the catalyst if it exceeds other disposal options. The SCV is reported separately to facilitate decision making analysis. The inputs and outputs of the CatCost for both methods are depicted in **Fig. S25-27**. All prices were adjusted to 2022 US\$ using the US Bureau of Labor Statistics Chemical Producer Price Index or, for equipment costs, the Chemical Engineering Plant Cost Index (CEPCI).



**Fig. S24** | Proposed synthesis process for preparing atomically dispersed NiNCNT catalyst. Used as the basis for cost estimation.

| CatCost v1.1.0 Summary – 1 Inputs |          |       |       | CatCost v1.1.0 Summary – 2 Materials                                |                   |                                       |               | CatCost v1.1.0 Summary – 3a Step Method                |                   |                           |                   |                           |           |
|-----------------------------------|----------|-------|-------|---|-------------------|---------------------------------------|---------------|--|-------------------|---------------------------|-------------------|---------------------------|-----------|
| Estimate: NiNC                    |          |       |       | Estimate: NiNC  |                   |                                       |               | Estimate: NiNC   |                   |                           |                   |                           |           |
| <b>Global Inputs</b>              |          |       |       | <b>Processing Cost Estimation Inputs – Step Method</b>              |                   |                                       |               | <b>Step Method: Inputs and Total Processing Costs</b>  |                   |                           |                   |                           |           |
| <b>Economics</b>                  |          |       |       | <b>Synthesis Campaign Size</b>                                      |                   |                                       |               | <b>From CatCost "1 Inputs"</b>                         |                   |                           |                   |                           |           |
| Basis Year                        | 2021     | Value | Units | Order size (1-1000 tons)  | 2ton              | Order size in tons                    | 2ton          | Order size in model units                              | 1,814kg           | Equipment size            | Small (1 ton/day) | Synthesis campaign length | 2.50days  |
| Currency                          | USD (\$) |       |       | Order size (1-1000 tons)  | Small (1 ton/day) | Order size in model units             | 1,814kg       | Equipment size   | Small (1 ton/day) | Synthesis campaign length | 2.50days          |                           |           |
| <b>Output Units</b>               |          |       |       | <b>Processing Cost Estimation Inputs – CapEx &amp; OpEx Factors</b> |                   |                                       |               | <b>Process Template</b>                                |                   |                           |                   |                           |           |
| Mass Unit                         | kg       |       |       | <b>User Inputs</b>  |                   |                                       |               | <b>Selected</b>  |                   |                           |                   |                           |           |
|                                   |          |       |       | Production Capacity - Catalyst                                      | 2.00E+04kg        | Design Production, Annual             | 2.00E+04kg    | <b>Custom Step Process</b>                             |                   |                           |                   |                           |           |
|                                   |          |       |       | Capacity Factor   | 100%              | Actual Production, Annual             | 2.00E+04kg    | <b>Step Method Costs for Selected Process Template</b> |                   |                           |                   |                           |           |
|                                   |          |       |       | Actual Production, Annual   | 2.00E+04kg        | Production Capacity - Operating Hours | 1.00          | <b>Cost (\$/hr)</b>                                    |                   |                           |                   |                           |           |
|                                   |          |       |       | Operating Hours (Labor)   | 3.00              | Operating Hours (Production)          | 10.00         | Cost (\$/hr)   | \$547             | Cost (\$/kg catalyst)     | \$18.08           | Cost (\$/campaign)        | \$32,800  |
|                                   |          |       |       | Operating Hours (Production)  | 10.00             | Design Production Rate                | 2.54E+00kg/hr | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Design Production Rate  | 2.54E+00kg/hr     | Plant Life                            | 10years       | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Plant Life  | 10years           | Plant Life (for depreciation)         | 10years       | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Plant Life (for depreciation)                                       | 10years           | Selling Margin                        |               | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Selling Margin  |                   | Calculate using (select):             | ROI           | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Calculate using (select):   | ROI               | Return on capital invested (pre-tax)  | 25%/year      | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Return on capital invested (pre-tax)                                | 25%/year          | Flat margin (% of costs)              | %             | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |
|                                   |          |       |       | Flat margin (% of costs)  | %                 |                                       |               | Cost (\$/kg catalyst)                                  | \$18.08           | Cost (\$/campaign)        | \$32,800          | Cost (\$/year)            | 4,261,260 |

**Fig. S25 | Screenshots from CatCost estimations for NiNCNT catalyst. Summary views of CatCost input and output generated using the CatCost 5c Printable Outputs module for Step Method.**

| CatCost v1.1.0 Summary – 3b Equipment, part 1: inputs         |            |   |          |      |                            |
|---|------------|---|----------|------|----------------------------|
| Estimate: NiNC  |            |   |          |      |                            |
| Process Template or User-Entered Custom Process               |            |   |          |      |                            |
| Selected Process Template: Custom Process                     |            |   |          |      |                            |
| Scaling Inputs  |            |   |          |      |                            |
| Scaling Input Specific to this Process                        |            |   |          |      |                            |
| Design/Template   |            |   |          |      |                            |
| THIS PROCESS Design Production Rate                           | 2.00E+04   | kg catalyst/year                            |          |      |                            |
| THIS PROCESS Design Production Rate, in Estimate Units        | 2.54E+00   | catalyst/hour                               |          |      |                            |
| From CatCost "1 Inputs" Sheet (Specific to this Estimate)     |            |   |          |      |                            |
| ESTIMATE Design Production Rate                               | 2.54E+00   | catalyst/hour                               |          |      |                            |
| Equipment List: Inputs at This Process Design Production Rate |            |   |          |      |                            |
| Equipment Type  | User Label | Material of Construction                    | Quantity | Size | Size Unit                  |
| Reactor, jacketed, agitated                                   | 1          | Carbon steel                                | 1        | 1    | volume, m3                 |
| Dryer, indirect-heat steam-tube rotary (Seider)               | 2          | Stainless steel                             | 1        | 100  | Heat-transfer area, ft2    |
| Filter, rotary-drum vacuum                                    | 3          | Carbon steel and Polypropylene wetted parts | 1        | 10   | Filtering area, ft2        |
| Furnace, cylindrical  | 4          | Carbon steel                                | 1        | 0.2  | duty, MW                   |
| Flare, ground mounted   | 5          | Standard                                    | 1        | 2500 | Waste gas flow rate, lb/hr |

| CatCost v1.1.0 Summary – 3b Equipment, part 2: outputs     |           |         |  |                |              |
|--|-----------|---------|--|----------------|--------------|
| Estimate: NiNC   |           |         |  |                |              |
| Equipment Cost Totals                                      |           |         |  |                |              |
| Purchase Cost  | \$452,108 |         |  |                |              |
| Installed Cost   | \$735,336 |         |  |                |              |
| Labor Factor (# of operators)                              |           |         |  |                |              |
|  | 1.4       |         |  |                |              |
| Equipment List: Scaling to Estimate Design Production Rate |           |         | Equipment List: Outputs at Estimate Design Production Rate |                |              |
| Equipment Type   | Quantity  | Size    | Purchase Cost  | Installed Cost | Labor Factor |
| Reactor, jacketed, agitated                                | 1         | 1.0     | 83,651   | 142,207        | 0.3          |
| Dryer, indirect-heat steam-tube rotary (Seider)            | 1         | 100.0   | 65,795   | 107,904        | 0.5          |
| Filter, rotary-drum vacuum                                 | 1         | 10.0    | 156,049  | 263,723        | 0.2          |
| Furnace, cylindrical                                       | 1         | 0.2     | 127,347  | 193,567        | 0.3          |
| Flare, ground mounted                                      | 1         | 2,500.0 | 19,266   | 27,935         | 0.1          |

| CatCost v1.1.0 Summary – 3d                         |            |                                      |                  |
|---|------------|--------------------------------------|------------------|
| CapEx Estimate: NiNC                                |            |                                      |                  |
| CapEx & OpEx Factors: Factored Capital Expenditures |            |                                      |                  |
| Cost Item   | Value      | Units                                | Total Cost (\$)  |
| Direct Capital                                      |            |                                      |                  |
| Purchased Equipment                                 | 100        | % of purchased equipment cost        | 452,108          |
| Installation  | 67         | % of purchased equipment cost        | 302,912          |
| Instrumentation and Controls                        | 26         | % of purchased equipment cost        | 117,548          |
| Piping  | 31         | % of purchased equipment cost        | 140,153          |
| Electrical  | 10         | % of purchased equipment cost        | 45,211           |
| Buildings   | 29         | % of purchased equipment cost        | 131,111          |
| Yard Improvements                                   | 12         | % of purchased equipment cost        | 54,253           |
| Service Facilities                                  | 55         | % of purchased equipment cost        | 248,659          |
| Waste Treatment                                     | 5          | % of purchased equipment cost        | 22,605           |
| Land  | 6          | % of purchased equipment cost        | 27,128           |
| <b>Total Direct</b>                                 | <b>341</b> | <b>% of purchased equipment cost</b> | <b>1,541,688</b> |
| Indirect Capital                                    |            |                                      |                  |
| Engineering and Supervision                         | 32         | % of purchased equipment cost        | 144,675          |
| Construction Expenses                               | 34         | % of purchased equipment cost        | 153,717          |
| Legal Expenses                                      | 4          | % of purchased equipment cost        | 18,084           |
| Contractor's Fee                                    | 19         | % of purchased equipment cost        | 85,901           |
| Contingency   | 37         | % of purchased equipment cost        | 167,280          |
| <b>Total Indirect</b>                               | <b>126</b> | <b>% of purchased equipment cost</b> | <b>569,656</b>   |
| <b>Total Fixed Capital Investment (FCI)</b>         | <b>467</b> | <b>% of purchased equipment cost</b> | <b>2,111,344</b> |
| Working Capital                                     | 75         | % of purchased equipment cost        | 339,081          |
| <b>Total Capital Investment (TCI)</b>               | <b>542</b> | <b>% of purchased equipment cost</b> | <b>2,450,425</b> |

| CatCost v1.1.0 Summary – 3e OpEx                      |       |   |                  |                       |
|---|-------|---|------------------|-----------------------|
| Estimate: NiNC  |       |   |                  |                       |
| CapEx & OpEx Factors: Factored Operating Expenditures |       |   |                  |                       |
| Cost Item   | Value | Units   | Cost (\$/yr)     | Cost (\$/kg catalyst) |
| Direct Labor  |       |   |                  |                       |
| Direct Labor Operators (rounded up)                   | opera | hrs   |                  |                       |
| Direct Labor Hours per Year                           | hr/yr |   |                  |                       |
| Direct Labor Rate                                     | 48    | \$/hr   |                  |                       |
| Direct Labor Cost (DL)                                |       |   | 2,102,400        | 105.1200              |
| Direct Operating Costs                                |       |   |                  |                       |
| Supervisory and Clerical Labor                        | 18    | % of DL   | 378,432          | 18.9216               |
| Laboratory Charges                                    | 15    | % of DL   | 315,360          | 15.7680               |
| Maintenance and Repair (M&R)                          | 5     | % of FCI  | 105,567          | 5.2784                |
| Operating Supplies                                    | 15    | % of M&R  | 15,835           | 0.7918                |
| <b>Total: Labor, Supplies, Maintenance, Lab (LSM)</b> |       |   | <b>2,917,594</b> | <b>145.8797</b>       |
| Fixed/Indirect Operating Costs                        |       |   |                  |                       |
| Local Taxes   | 2.5   | % of FCI  | 52,784           | 2.6392                |
| Insurance   | 0.8   | % of FCI  | 16,891           | 0.8445                |
| Rent, % of value of rented land                       | 10    | % of land   | 2,713            | 0.1356                |
| Plant Overhead, % of LSM                              | 60    | % of LSM  | 1,750,557        | 87.5278               |
| <b>Total: Taxes, Insurance, Rent, Overhead</b>        |       |   | <b>1,822,944</b> | <b>91.1472</b>        |
| General Expenses                                      |       |   |                  |                       |
| Administration  | 20    | % of LSM  | 583,519          | 29.1759               |
| Distribution and Marketing                            | 10    | % of op. costs excluding PGM/noble metals content | 900,219          | 45.0110               |
| Research and Development                              | 5     | % of op. costs excluding PGM/noble metals content | 450,110          | 22.5055               |
| <b>Total: Admin., Dist., Mktg., R&amp;D</b>           |       |   | <b>1,933,848</b> | <b>96.6924</b>        |

| CatCost v1.1.0 Summary – 3c Utilities                        |             |       |             |                       |                |
|--|-------------|-------|-------------|-----------------------|----------------|
| Estimate: NiNC   |             |       |             |                       |                |
| Selected Process Template                                    |             |       |             |                       |                |
| Selected Process Template: Custom Process                    |             |       |             |                       |                |
| Process Utilities Consumption and Cost for Selected Template |             |       |             |                       |                |
| Utility  | Consumption | Units | Unit Cost   | Cost (\$/kg catalyst) | Cost (\$/year) |
| Cooling Water  | 0.01        | kgal  | 0.14\$/kgal | 0.0014                | 28             |
| Process Water  | 0.01        | kgal  | 1.3\$/kgal  | 0.0130                | 260            |
| Steam, 150 psig  | 0.00004     | ton   | 5\$/ton     | 0.0002                | 4              |
| Steam, 600 psig  | 0           | ton   | 5.7\$/ton   | -                     | -              |
| Electricity  | 0.04        | kWh   | 0.055\$/kWh | 0.0022                | 44             |
| Natural Gas  | 0.001       | MMBtu | 3\$/MMBtu   | 0.0030                | 60             |
| <b>Utilities Cost Totals</b>                                 |             |       |             |                       |                |
| Cost (\$/kg catalyst)  |             |       |             |                       | 0.0198         |
| Cost (\$/year)   |             |       |             |                       | 396            |

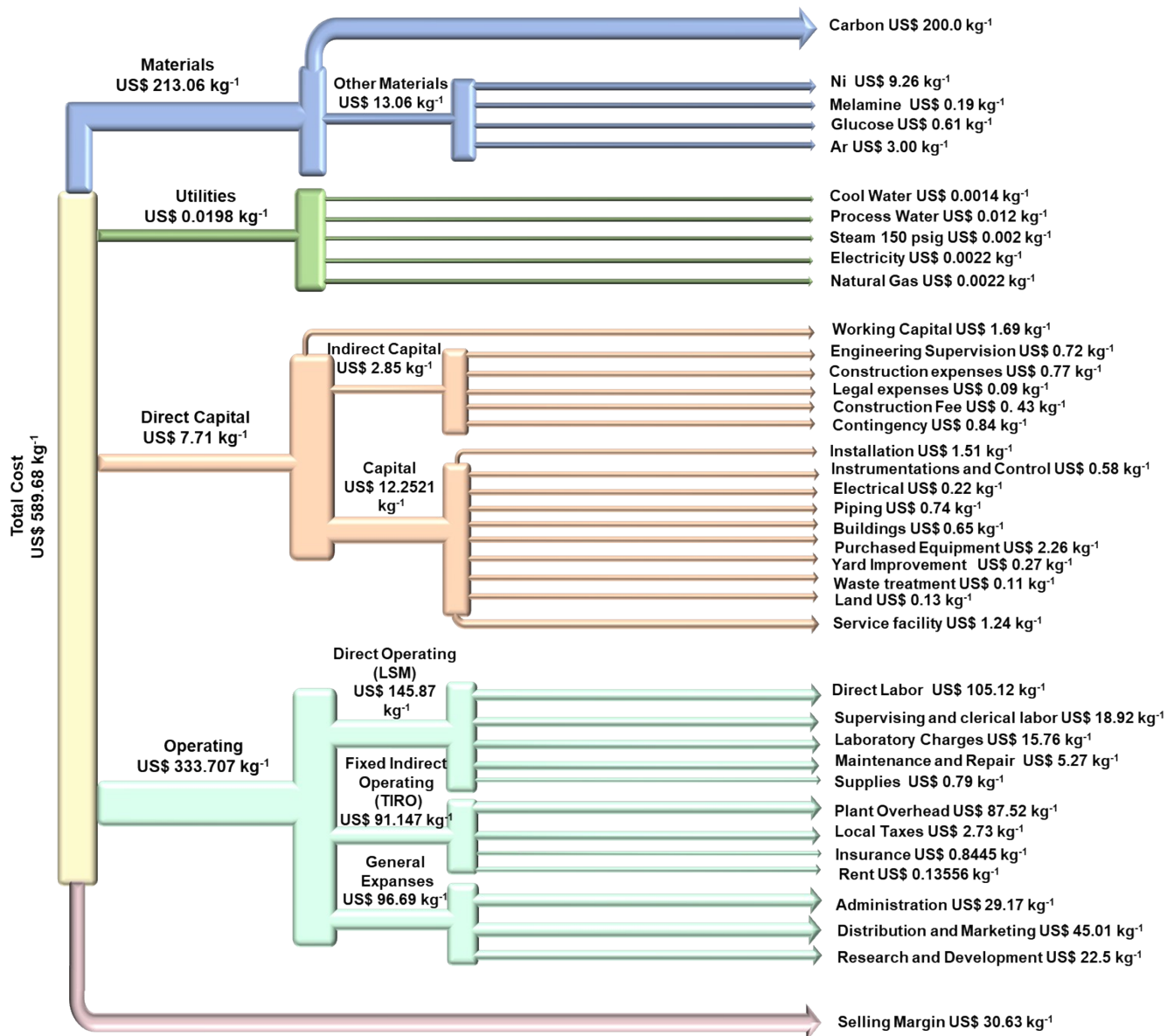
**Fig. S26 | Summary views of CatCost input and output generated using the CatCost 5c Printable Outputs module for equipment, utilities costs, CapEx, and OpEx.**

| CatCost v1.1.0 Summary – 4 Spent Catalyst   |                        |                       |
|---|------------------------|-----------------------|
| Estimate: NiNC                              |                        |                       |
| <b>Spent Catalyst Value</b>                 |                        |                       |
| <u>Inputs</u>                               |                        |                       |
| Metal to recover                            |                        | Nickel                |
| Support                                     |                        | Carbon                |
| Metal wt. % of AP                           |                        | 100%                  |
| Catalyst bulk density                       |                        | 556.1083lb/ft3        |
| Planned reactor configuration               |                        | Fixed Bed             |
| Has trace Sn, Cu, Fe > 2% of AP?            |                        | No                    |
| Classification for Sale or Landfill         |                        | Ni/Mo, Co/Mo, Ni/W    |
| <b>Catalyst Attrition During Use</b>        |                        |                       |
| <u>Value/Units</u>                          |                        |                       |
| <b>Active Phase Losses</b>                  |                        |                       |
| AP mass in fresh catalyst                   | 0.0069                 | kg/kg catalyst        |
| Metal mass in fresh catalyst                | 0.0069                 | kg/kg catalyst        |
| AP losses during use (typical)              |                        | 2.5%                  |
| AP mass after use                           | 0.0067                 | kg/kg catalyst        |
| Metal mass after use                        | 0.0067                 | kg/kg catalyst        |
| <b>Support Losses</b>                       |                        |                       |
| Support mass in fresh catalyst              | 0.9931                 | kg/kg catalyst        |
| Support losses during use (typical)         |                        | 2%                    |
| Support mass after use                      | 0.9732                 | kg/kg catalyst        |
| <b>Total Catalyst Solids</b>                |                        |                       |
| Catalyst mass after use                     | 0.9800                 | kg/kg catalyst        |
| Catalyst volume after use                   | 0.0039                 | ft3/kg catalyst       |
| <b>Metals Recovery Value and Fees</b>       |                        |                       |
| <u>Value of Metal Content</u>               |                        |                       |
| Metal losses during refining (typical)      |                        | 20%                   |
| Recoverable metal                           | 0.0054                 | kg/kg catalyst        |
| Recoverable metal, troy ounces              | 0.1730                 | oz t/kg catalyst      |
| Spot price escalated to basis year          | 14.02                  | \$/kg metal           |
| <b>Recoverable metal value</b>              | <b>0.08</b>            | <b>\$/kg catalyst</b> |
| <b>Costs of Recovery</b>                    |                        |                       |
| Incoming fee                                | 0.46                   | \$/kg catalyst        |
| Thermal oxidation fee                       | 0.34                   | \$/kg catalyst        |
| Refining fee                                | -                      | \$/kg catalyst        |
| Metal contaminant fee (Sn, Cu, Fe)          | -                      | \$/kg catalyst        |
| <b>Total recovery fees</b>                  | <b>0.80</b>            | <b>\$/kg catalyst</b> |
| <b>Landfill Fees and Sale Value</b>         |                        |                       |
| Landfill cost                               | (1.84)                 | \$/kg catalyst        |
| Sale value, if any                          | -                      | \$/kg catalyst        |
| <b>Best Choice for this Spent Catalyst:</b> | <b>Metals Recovery</b> |                       |
| <b>Total Spent Catalyst Value/(Cost)</b>    | <b>(0.72)</b>          | <b>\$/kg catalyst</b> |

| CatCost v1.1.0 – 5 Outputs, Step Method         |                       |                      |
|---|-----------------------|----------------------|
| Estimate: NiNC                                  |                       |                      |
| <b>General Output Parameters</b>                |                       |                      |
| Unit Cost in Cents or Dollars (USD, \$) Dollars |                       |                      |
| <b>Estimate Details</b>                         |                       |                      |
| Basis Year                                      | 2021                  |                      |
| Order Size                                      | 2ton                  |                      |
| <b>Step Method Outputs</b>                      |                       |                      |
| <b>Cost Item</b>                                | <b>Unit Cost</b>      | <b>Campaign cost</b> |
|   | <b>\$/kg catalyst</b> | <b>\$ for 2 ton</b>  |
| <b>Synthesis Costs</b>                          |                       |                      |
| Raw Materials                                   | 213.06                | 386,575              |
| [Raw Materials excl. precious metals]           | 213.06                | 386,575              |
| Processing Steps                                | 18.08                 | 32,800               |
| <b>Subtotal</b>                                 | <b>231.14</b>         | <b>419,375</b>       |
| <b>[Subtotal excluding PGM]</b>                 | <b>231.14</b>         | <b>419,375</b>       |
| <b>Overheads and Margin</b>                     |                       |                      |
| Overheads (excl. precious metals)               |                       |                      |
| General & Administrative                        | 11.56                 | 20,969               |
| Sales, Admin., Research, Distrib.               | 12.13                 | 22,017               |
| Selling Margin                                  | 84.09                 | 152,579              |
| <b>Total Overheads and Margin</b>               | <b>107.79</b>         | <b>195,565</b>       |
| <b>Catalyst Purchase Cost</b>                   | <b>338.93</b>         | <b>614,940</b>       |
| <b>Spent Catalyst Value (SCV)</b>               | <b>(0.72)</b>         | <b>(1,312)</b>       |
| <b>Net Catalyst Cost</b>                        | <b>339.65</b>         | <b>616,253</b>       |

| CatCost v1.1.0 – 5 Outputs, CapEx & OpEx Factors |                       |                    |
|--|-----------------------|--------------------|
| Estimate: NiNC                                   |                       |                    |
| <b>General Output Parameters</b>                 |                       |                    |
| Unit Cost in Cents or Dollars (USD, \$) Dollars  |                       |                    |
| Annual, Monthly, Weekly, Daily Cost? Annual      |                       |                    |
| <b>Estimate Details</b>                          |                       |                    |
| Basis Year                                       | 2021                  |                    |
| Design Production, Annual                        | 2.00E+0               | 4kg                |
| Actual Production, Annual                        | 2.00E+0               | 4kg                |
| <b>CapEx &amp; OpEx Factors Outputs</b>          |                       |                    |
| <b>Cost Item</b>                                 | <b>Unit Cost</b>      | <b>Annual Cost</b> |
|  | <b>\$/kg catalyst</b> | <b>\$/year</b>     |
| <b>Capital Costs (10-year plant life)</b>        |                       |                    |
| Fixed Capital Investment                         | 10.5567               | 211,134            |
| Working Capital                                  | 1.6954                | 33,908             |
| <b>Total Capital Investment</b>                  | <b>12.2521</b>        | <b>245,043</b>     |
| <b>Operating Costs</b>                           |                       |                    |
| Direct Operating Costs                           |                       |                    |
| Raw Materials                                    | 213.0630              | 4,261,260          |
| Process Utilities                                | 0.0198                | 396                |
| Labor, Supplies, Maintenance, Lab                | 145.8797              | 2,917,594          |
| Indirect Operating Costs                         |                       |                    |
| Taxes, Insurance, Rent, Overhead                 | 91.1472               | 1,822,944          |
| General Expenses                                 |                       |                    |
| Admin. Dist., Mking., R&D                        | 96.6924               | 1,933,848          |
| <b>Total Operating Costs</b>                     | <b>546.8021</b>       | <b>10,936,042</b>  |
| <b>Selling Margin</b>                            |                       |                    |
| Return on Capital Investment                     |                       |                    |
| (25%/yr of total capital invested)               | 30.6303               | 612,606            |
| Flat Margin (disabled)                           | -                     | -                  |
| <b>Total Margin</b>                              | <b>30.6303</b>        | <b>612,606</b>     |
| <b>Catalyst Purchase Cost</b>                    | <b>589.6845</b>       | <b>11,793,691</b>  |
| <b>Spent Catalyst Value (SCV)</b>                | <b>(0.7234)</b>       | <b>(14,468)</b>    |
| <b>Net Catalyst Cost</b>                         | <b>590.4079</b>       | <b>11,808,159</b>  |

**Fig. S27 | Summary views of CatCost input and output generated using the CatCost 5c Printable Outputs module for spent catalyst value, Step Method outputs, CapEx and OpEx Factors outputs.**



**Fig. S28** | Sankey diagram for catalyst cost. Breakdown of contributors to purchase cost for NiNCNT-sim 800 °C catalyst. Line width is proportional to cost contribution. LSM: Laboratory supplies and maintenance; TIRO: Taxes insurance rent and overhead.

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