Electron Tug Effect in Ni Single Atoms for Carbon Dioxide Electroreduction

over a Wide Potential Range

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Abstract

Atomically dispersed symmetrical NiN4 moieties represent a promising category of catalysts for electrochemical reduction of carbon dioxide (eCO2RR). Nonetheless, their practical application is constrained by challenges such as high overpotentials and limited potential ranges. Here, we report Ni active sites with unique electron distribution realized by minute amounts of Au nanoparticles decoration and lateral oxygen coordination (Au/Ni-N-O-C) for achieving a low overpotential while widening the applied potential ranges. The optimized Au_{0.5}/Ni-N-O-C catalyst exhibits an outstanding eCO2RR performance, achieving over 95% Faradaic efficiency (FE) of CO within a broad potential window from -0.50 to -0.85 V vs. reversible hydrogen electrode, notably, 93% FEco at an overpotential of 340 mV. Theoretical calculations demonstrate that additional electron tug effect on Ni single atoms, induced by the oxygen in the lateral coordination configuration and introduced Au nanoparticles, effectively lower the free energy for *COOH formation by redistributing the electronic distribution of Ni active sites, thus significantly promoting the eCO₂RR across a wide applied potential range. This strategy not only presents an efficient pathway to regulate the electron distribution of single atom catalysts, but also is potentially adaptable for diverse catalytic reactions.

Keywords: single atom catalysts, electron tug effect, CO₂ electroreduction, high CO selectivity, wide potential range, Au nanoparticles

Introduction

The electrochemical reduction of carbon dioxide (eCO₂RR) using renewable electricity has emerged as a promising avenue to address anthropogenic CO₂ emissions and combat the global energy crisis.¹⁻³ Considering the cost of electricity and separation, and the potential value in downstream synthesis through Fisher-Tropsch chemistry, carbon monoxide (CO) is regarded as an economically viable choice among the potential eCO₂RR products.^{4,5} However, the formidable activation barrier of the C=O bond in CO₂, alongside the competitive hydrogen evolution reaction (HER), hinder its practical application.^{5,6} Hence, the quest for a catalyst displaying both suitable activity and selectivity becomes pivotal for the practical realization of CO₂-to-CO conversion.

Recent attention has turned to *d*-block carbon-supported single-atom catalysts (SACs), a prototypical MN₄ moiety with a local planar-like D_{4h} symmetry, which can activate CO₂ molecules due to their rich *d*-orbital electrons transferring to the unoccupied π^* orbital of CO₂, showing promise in eCO₂RR activity and selectivity.⁷⁻⁹ Of particular interest is the dispersed NiN₄ site, which significantly reduces the energy barrier for *CO desorption during eCO₂RR, leading to a high selectivity toward CO production compared to other MN₄ species such as CoN₄ or FeN₄.¹⁰⁻¹² Nevertheless, the pristine NiN₄-active site characterized with a highly symmetrical electron configuration demands higher overpotentials to promote the adsorption of reactants and *COOH intermediates in CO₂-to-CO transformation.¹³ The higher overpotential represents the higher energy required beyond the thermodynamically necessary level, thus impeding

potential applications.¹⁴⁻¹⁶ Consequently, substantial efforts have focused on reducing the free energy barriers for *COOH intermediates formation via regulating electronic configuration of highly structure-symmetric NiN4.¹⁷⁻¹⁹ The coordination environment engineering, such as altering the coordination numbers (NiN_x, x < 4),^{20,21} substituting N atoms with other heteroatoms (S²² or P²³), or introducing axial coordination atoms $(N,^{24} O^{25} \text{ or } Cl^{26})$, have been explored to break the planar symmetry of NiN₄ and tune the electron distribution around Ni sites. Furthermore, incorporating functional groups²⁷ or nanoparticles^{28,29} on the substrate can also adjust the electronic symmetry, by regulating the metal-substrate electronic conjugation, impacting the electronic polarization of NiN₄. However, employing a sole strategy involving the distortion of electronic density or alteration of the *d*-band center is limited and inadequate, thereby diminishing the effectiveness of optimization for a low overpotential and a wide potential range. Thanks to the spatial and functional compatibility of each regulatory strategy, combining both approaches could effectively redistribute electronic configuration around the Ni centers at different hierarchical scope. More importantly, diverse strategies superimposed on the same active site will form additional electron tug effect, resulting in a unique electron distribution. This distortion of electronic structure could facilitate the adsorption and activation of reactive intermediates and achieve high CO₂ reduction activity and selectivity.

In this work, Ni single atom catalyst with a distinctive electron distribution induced by the electron tug effect have been developed for eCO₂RR. This effect is achieved by combining O planar coordination with nearby gold nanoparticles. Because of different electronegativity of oxygen atoms, the engineered NiN₃O sites-where a nitrogen atom is substituted with an oxygen atom in the lateral plane-could enhance the charge transfer capability, thus facilitating *COOH formation. Additionally, through the integration of Au nanoparticles, the electron transfer and electron induced effect will significantly manipulate the local geometric and electronic structure of the prepared NiN₃O sites. The formed electron tug effect in this catalytic system will redistribute the electron around local structure to reduce the energy barriers for *COOH intermediate formation on Ni sites, contributing to an enhanced catalytic capability of Ni SACs in eCO₂RR. Particularly, by rationally controlling the amount of Au additive in a unique Ni SAC (NiN₃O), the optimized Au_{0.5}/Ni-N-O-C sample exhibited remarkable eCO2RR performance, maintaining above 95% Faradaic efficiency of CO across a wide potential range from -0.50 to -0.85 V vs. RHE (notably, 93% at an overpotential of 340 mV), which can well meet the requirements for the following CO dimerization or protonation. Moreover, *in-situ* attenuated total reflection infrared (ATR-IR) spectroscopy and theoretical calculations indicate that the superior performance of Au/Ni-N-O-C can be attributed to the additional electron tug effect induced by the O coordination configuration and the presence of gold nanoparticles, which can facilitate the adsorption energies of the *COOH intermediate by shortening the distance between Ni centers and *COOH, resulting in enhanced activity and selectivity for CO production in Au_{0.5}/Ni-N-O-C.

2. Results and discussion



2.1 Theoretical calculations

Fig. 1. Theoretical calculations. a, b The atomic structures and spin density plots of **a** Ni-N-O-C and **b** Au/Ni-N-O-C (top view). **c, d** The charge density difference mappings for *COOH on the **c** Ni-N-O-C and **d** Au/Ni-O-C (front view, the yellow and cyan regions represent electron accumulation and depletion, respectively).

To gain a theoretical understanding of the impact of substituting an O atom on electron distribution, two configurations of a Ni atom embedded in a graphene monolayer sheet were studied. One configuration involved the bonding of the Ni atom with four N atoms (NiN₄), while the other configuration involved the bonding with three N atoms and one O atom (Ni-N-O-C) (Fig. 1a and Supplementary Fig. 1a). When a more electrophilic O atom³⁰ forms a bond with Ni to create a Ni-O bond with a length of 1.986 Å, the lengths of the other Ni-N bonds undergo alterations, introducing variability and disrupting the perfect symmetry of NiN₄ (Supplementary Table 1). Upon altering the coordination environment, a redistribution of electronic density occurs around the Ni center (Fig. 1a). Introducing Au nanoparticles onto the simulated Ni-N-O-C structure (Fig. 1b) resulted in Ni center displacement from the N-C plane (0.25 Å) with further elongated Ni-N and Ni-O bonds (Supplementary Table 1) and the electron transfers from the Au particles to Ni single atom (Supplementary Table 2). Subsequently, the distorted geometric out-of-plane configuration, coupled with electronic interactions, will create a novel electron tug effect around local structure. This effect, in turn, will instigate the refinement of electron distribution around the active center which is supposed to intensify the interaction with the adsorbed *COOH intermediate. To delve into the structural advantage within electron tug effect in CO2-to-CO conversion, charge density difference mappings of adsorbed *COOH on normal NiN4, Ni-N-O-C and Au/Ni-N-O-C were examined (Supplementary Fig. 1b and Fig. 1c, d). The charge accumulation and deficit between *COOH and the corresponding catalyst surface were presented, indicating the adsorption of *COOH on the catalyst surface via electronic interaction. The introduction of Au nanoparticles onto the Ni-N-O-C structure facilitated a more pronounced charge transfer. This indicated that electrons of Ni centers on the Au/Ni-N-O-C catalyst were transferred to *COOH, enhancing the interaction of *COOH with Ni active site. The distance between the Ni atom in the NiN4, Ni-N-O-C, and Au/Ni-N-O-C catalysts, and the C atom in the adsorbed *COOH were measured as 1.95 Å, 1.95 Å, and 1.84 Å, respectively. The shorter Ni-C bond in the Au/Ni-N-O-C configuration accelerated the charge transfer and strengthened the interaction between

the active site and *COOH, significantly reducing the energy barrier for *COOH formation and enhancing the catalytic activity. These findings highlight that the electron tug effect, achieved by combing O-coordination and Au particle introduction, can effectively modify the geometric and electronic structure, resulting in an improved electrocatalytic activity in Ni SAC systems.

2.2 Synthesis and Characterizations of Different Catalysts

To validate the theoretical findings, Au/Ni-N-O-C was synthesized following the procedure outlined in Fig. 2a. Initially, a Ni-doped IRMOF-3 was prepared by a twostep method, leveraging a pore confinement effect. This prepared Ni-doped IRMOF-3 retained the original crystallinity, functional groups, and morphology of IRMOF-3, as confirmed through X-ray diffraction patterns (XRD), Fourier-transform infrared (FTIR) and field emission scanning electron microscope (FE-SEM) analyses (Supplementary Figs. 2-4). Subsequently, the Ni-N-O-C catalyst was obtained via simple pyrolysis under an Ar atmosphere, which then acted as a substrate for the growth of Au precursors. For comparison, an N-O-C catalyst was produced without Ni single atoms using a similar pyrolysis method. By introducing Au precursors with different concentrations, the Au_x/Ni-N-O-C (x=0.25, 0.50 or 0.75) catalysts were generated through low-temperature pyrolysis under an Ar atmosphere. The proportion of Ni and Au loading in Ni-N-O-C and Au_{0.5}/Ni-N-O-C samples was determined through inductively coupled plasma optical emission spectrometry (ICP-OES) and is detailed in Supplementary Table 3. Additionally, Au_{0.5}/N-O-C catalyst was fabricated using N-O-C as the substrate via a similar method.



Fig. 2 Synthesis and characterization of Au/Ni-N-O-C. a Schematic illustration of the synthetic process. b XRD pattern, c low magnification and d high magnification AC HAADF-STEM image. e AC HAADF-STEM image of one of the Au nanoparticles in $Au_{0.5}$ /Ni-N-O-C sample. The twin boundary in the middle (marked with an orange dashed line) divides the core into two semi spheres. f shows the colored twinned (111) planes in the upper (green) and bottom (red) hemispheres in the frequency filtered map of e. g AC HAADF-STEM image of one of the Au nanoparticles with a magnified detail and its corresponding indexed power spectrum. h HAADF-STEM image and representative EDS chemical composition maps.

Following pyrolysis, the crystal structures of N-O-C and Ni-N-O-C substrates were analyzed using XRD (Supplementary Fig. 5). Notably, these samples displayed distinct similarities in their diffraction patterns, exhibiting two broad peaks around 24° and 44°. These peaks corresponded to the (002) and (100) diffraction planes for graphite carbon, indicating the presence of a carbon matrix in the samples after pyrolysis.^{31,32} Moreover, the characteristic peaks associated with metal hybrids were notably absent in the XRD patterns of N-O-C and Ni-N-O-C, supporting that no metal crystalline species formed before the decoration with Au. Raman spectra of N-O-C and Ni-N-O-C samples, as presented in Supplementary Fig. 6, exhibited primary peaks at approximately 1365 and 1590 cm⁻¹, corresponding to the typical defect (D) and graphite (G) bands of graphitic carbon. The ID/IG band intensity ratio (1.1) in both samples was consistent, indicating a similar number of defects in both structures.^{33,34} The presence of rich structural defects stemmed from vaporized ZnO₄ clusters.^{35,36} In the cases of the Au_{0.5}/N-O-C and Au_x/Ni-N-O-C samples, a small new diffraction peak corresponding to the Au (111) plane was observed, indicating the successful introduction of Au particles into the N-O-C or Ni-N-O-C substrates (Fig. 2b and Supplementary Fig. 7). Meanwhile, the XRD patterns (Supplementary Fig.7b) demonstrated an increase in the yield of crystalline Au particles with the elevated concentration of the Au precursor in Au_x/Ni-N-O-C.

The morphology, structure, and elemental distribution of samples were characterized using aberration corrected (AC) high angle annular dark field (HAADF) scanning transmission electron microscopy (STEM). The low-magnification HAADF-STEM images shown in Fig. 2c and Supplementary Fig. 8 demonstrate that all samples transformed into sheet-like morphology, indicating that the pyrolysis process alters the original structure of the MOF precursors. Notably, the absence of bright nanoparticles/clusters in N-O-C and Ni-N-O-C samples suggests no Ni nanoparticle or cluster formation after pyrolysis, aligning with the XRD results. Compared with the low-magnification HAADF STEM images of N-O-C and Ni-N-O-C in Supplementary Fig. 8, small bright nanoparticles were observed on Au_{0.5}/Ni-N-O-C shown in Fig. 2c at the same magnification, revealing the successfully introduction of Au nanoparticles on the Au_{0.5}/Ni-N-O-C catalyst. Local AC HAADF STEM images of different samples (Fig. 2d and Supplementary Figs. 9, 10) were employed to directly identify the distribution of single Ni atoms. The different Z contrast among Ni, N, O, and C elements allowed for the clear identification of homogeneously distributed Ni single sites (encircled by red dotted lines), further supporting the successful anchoring of Ni single atoms in both the Au_{0.5}/Ni-N-O-C and Ni-N-O-C samples. Furthermore, Fig. 2d and Supplementary Fig. 9 confirm the presence of some Au nanoparticles (encircled by yellow dotted line). A more in-depth examination of the Au nanoparticles displays well-defined lattice fringes of Au (111) and Au (002) planes (Fig. 2e-g). Energy dispersive X-ray spectroscopy (EDS) mapping results for Au_{0.5}/Ni-N-O-C and Ni-N-O-C samples are illustrated in Fig. 2h and Supplementary Fig. 11. These mappings not only reveal the uniform distribution of Ni, N and O dispersed throughout the carbon matrix but also clearly identify the presence of Au nanoparticles, encircled by Ni species. In addition, EDS mapping results of Au_{0.5}/N-O-C show obvious Au signals on N-O-C substrate (Supplementary Fig. 12).



Fig. 3. Electronic structure characterization of catalysts. a-c High-resolution XPS **a** O 1s, **b** N 1s and **c** Au 4f spectrum of Au_{0.5}/Ni-N-O-C. **d** XANES spectra of the Ni-N-O-C and Au_{0.5}/Ni-N-O-C at Ni K-edge. The insets in **d** are the magnified corresponding regions. **e** EXAFS spectra at Ni K-edge on Ni-N-O-C and Au_{0.5}/Ni-N-O-C. **f** The corresponding Ni K-edge EXAFS fitting parameters for Ni-N-O-C sample. (Ni, O, N, C atoms are represented in red, blue, orange, and grey, respectively). **g-h** WT-EXAFS **g** NiPc, **h** Ni-N-O-C and i Au_{0.5}/Ni-N-O-C.

X-ray photoelectron spectroscopy (XPS) analysis has been used to identify the potential bonding structure and local chemical configuration of N-O-C, Ni-N-O-C and Au_{0.5}/Ni-N-O-C. When compared to the N-O-C sample without the introduction of Ni single atoms, a distinctive peak at 530.5 eV appears in the high-resolution O 1s spectroscopy of Ni-N-O-C and Au_{0.5}/Ni-N-O-C. This peak is attributed to Ni-O bond, potentially suggesting the retention of Ni-O chelation post-calcination (Fig. 3a and Supplementary Fig. 13). Notably, a porphyrin-like moiety at 399.7 eV, corresponding to the Ni-N coordination, can be observed in both Ni-N-O-C and Au_{0.5}/Ni-N-O-C,

supporting the presence of atomically dispersed Ni sites in both samples (Fig. 3b and Supplementary Fig 14).^{37,38} These findings strongly suggest that the isolated Ni atoms are coordinated with N and O atoms in Ni-N-O-C and Au_{0.5}/Ni-N-O-C samples. This observation could be further confirmed by the X-ray absorption spectroscopy (XAS). The C 1s XPS spectra for all samples, as displayed in Supplementary Fig. 15, reveal three distinct peaks at binding energies of 284.5, 285.4 and 288.3 eV. These correspond to graphitic sp² carbon (C=C), carbon coordinated with doped O and N (C-N and C-O), and C=O bonds, respectively, indicating a common origin of these samples from the same MOFs precursors.^{39,40} In Fig. 3c and Supplementary Fig. 17, a spin-orbit doublet for Au 4f at 84.0 eV and 87.7 eV is evident, signifying the zero-valence state of Au successfully introduced onto the Ni-N-O-C/N-O-C substrate after the low-temperature pyrolysis.⁴¹

Furthermore, XAS were conducted at the Ni K-edge for Ni-N-O-C, Au_{0.5}/Ni-N-O-C, and different reference samples to confirm the local coordination structure and valence of the atomically dispersed Ni. The X-ray absorption near edge structure (XANES) K-edge spectra of nickel phthalocyanine (NiPc), Ni-N-O-C, and Au_{0.5}/Ni-N-O-C exhibit similar characteristic features, which fall between those of metallic Ni foil and NiO reference, suggesting that the valence state of the Ni in NiPc, Ni-N-O-C and Au_{0.5}/Ni-N-O-C ranges between 0 and +2 (Fig. 3d).^{25,42,43} In the inset of Fig. 3d, the pre-edge feature peak at approximately 8330 eV is assigned to the 1s \rightarrow 3d transition of the central Ni atoms. This transition is typically forbidden in centrosymmetric point groups.⁴⁴ In comparison to the weak peak observed in planar

complexes NiPc, exhibiting a high D_{4h} centrosymmetry, there is an increase in peak intensity observed in Ni-N-O-C and Au_{0.5}/Ni-N-O-C, which is due to p-d mixing in non-centrosymmetric geometries.⁴⁴⁻⁴⁶ Regarding the $1s \rightarrow 4p_z$ transition near 8336 eV, NiPc showed a distinct transition characteristic of square-planar MN4 moieties. However, the intensity of this transition in Ni-N-O-C and Au_{0.5}/Ni-N-O-C is weaker because of the distorted D_{4h} symmetry of the Ni atom.^{24,47,48} The D_{4h} symmetry in Ni-N-O-C and Au_{0.5}/Ni-N-O-C is distorted due to the replaced oxygen in the lateral coordination. Meanwhile, a noticeable decrease in intensity is observed in Au_{0.5}/Ni-N-O-C compared to Ni-N-O-C, suggesting a higher distortion of isolated Ni atoms in Au_{0.5}/Ni-N-O-C due to the electron tug effect (inset of Fig. 3d). The Fourier transform (FT) k²-weighted $\gamma(k)$ functions of the Ni K-edge EXAFS of different samples are displayed in Fig. 3e. All samples exhibit a primary peak at approximately 1-2 Å, attributed to the first metal-metal/N/O shell. The first Ni-N/O coordination shell at 1.40 Å in Ni-N-O-C and Au_{0.5}/Ni-N-O-C catalysts differs significantly from Ni foil (Ni-Ni path at 2.1 Å) and NiO (Ni-O path at 1.60 Å).^{49,50} Additionally, the absence of metallic Ni-Ni scattering supports the atomically dispersed nature of single Ni sites in prepared Ni-N-O-C and Au_{0.5}/Ni-N-O-C catalysts.⁵¹ Compared to NiPc, the peak positions slightly shift leftward on Ni-N-O-C and Au_{0.5}/Ni-N-O-C, indicating a change in the coordination configuration of mixed Ni-N and Ni-O forms.^{27,52} To further elucidate the detailed atomic structure of Ni-N-O-C, quantitative extend X-ray adsorption fine structure (EXAFS) analyses were performed, and the fitting results are shown in Fig. 3f. Based on the fitting outcomes and the corresponding parameters

listed in Supplementary Table 4, the coordination number of the Ni-N-O-C catalyst is determined to be 4 (comprising three bond lengths of 1.87 Å for Ni-N and one bond length of 2.12 Å for Ni-O). More information of the radial distance k-space resolution was obtained by wavelet transform (WT) EXAFS analysis (Fig. 3g-i and Supplementary Fig. 18). The WT contour at ≈ 4 Å⁻¹ for Ni-N-O-C and Au_{0.5}/Ni-N-O-C is close to NiO and moving toward NiPc, indicating the presence of atomically dispersed Ni-N sites and Ni-O coordination.²⁸ Therefore, the spectra obtained on the Ni-N-O-C sample are fitted assuming the presence of Ni₁N₃O₁ sites, consistent with the preceding analyses, which is expected to bring desirable catalytic performance.

2.3 Electrochemical CO₂-to-CO performance evaluation

The catalysts' electrochemical performances for CO₂ reduction were evaluated in a CO₂-saturated 0.5 M KHCO₃ solution using a standard three-electrode H-cell. To initially assess the eCO₂RR, linear sweep voltammetry (LSV) curves were conducted for all samples. Supplementary Fig. 19 and Fig. 4a illustrate an increased current density in CO₂-saturated solutions compared to those in Ar-saturated electrolytes, confirming the electrochemical reduction of CO₂ on N-O-C, Ni-N-O-C, Au_{0.5}/N-O-C and Au_{0.5}/Ni-N-O-C samples.⁵³⁻⁵⁵ Moreover, in comparison to N-O-C and Au_{0.5}/Ni-O-C (, both Ni-N-O-C and Au_{0.5}/Ni-N-O-C exhibited increased current density within the measured potential range, highlighting the significant role of the single Ni active sites in eCO₂RR. Notably, it is important to mention that Au_{0.5}/Ni-N-O-C displayed the smallest onset potential among the four catalysts, indicating a higher eCO₂RR catalytic activity. Gas products were regularly analyzed via online gas

chromatography (GC), revealing that CO and H₂ were the primary gases obtained across all samples. Additionally, the liquid-phase products of Au_{0.5}/Ni-N-O-C were examined using nuclear magnetic resonance (¹H-NMR) spectroscopy after the electrochemical CO₂ reduction processes. These analyses demonstrated the absence of any liquid products (Supplementary Fig. 20).



Fig. 4. Electrochemical CO₂RR Performances. a LSV curves. b Faradaic efficiencies (upper panel: FE_{CO} ; bottom panel: FE_{H_2}).c Current density for CO production. d Stability test of Au_{0.5}/Ni-N-O-C at -0.50 V vs. RHE. e FE_{CO} on the Au_{0.5}/Ni-N-O-C catalyst in the range of current

densities from 50 to 200 mA cm⁻² in a flow cell configuration with 1.0 M KHCO₃ as electrolyte.

Subsequently, potentiostatic electrolysis of CO₂ at different potentials was employed to further scrutinize the catalytic performances within a range from -0.40 to -0.95 V vs. RHE. The total current density measured for N-O-C, Ni-N-O-C, Au_{0.5}/N-O-C and Au_{0.5}/Ni-N-O-C samples is summarized in Supplementary Fig. 21. Under the same catalyst mass loading (approximately 1 mg cm⁻²), the Au_{0.5}/Ni-N-O-C demonstrated the highest current density on each applied potential compared to N-O-C, Au_{0.5}/N-O-C, and Ni-N-O-C catalysts. This suggests that the enhanced activity of Au_{0.5}/Ni-N-O-C is mainly attributed to the electron tug effect of lateral O substitution and Au nanoparticles. The Faradaic efficiency (FE) for CO production was assessed within the potential range from -0.40 to -0.95 V (vs. RHE) for all synthesized catalysts, as shown in Fig. 4b (top panel) and Supplementary Fig. 22a. The increased FE of CO on Ni-N-O-C compared to N-O-C suggests the crucial role of Ni single atoms in eCO₂RR. Typically, for most single-atom catalysts reported, the FE_{CO} tends to decline rapidly after the optimal potential. Interestingly, Au_{0.5}/Ni-N-O-C catalyst showed continuous maintenance of high FEco (95%) under a broad potential range (-0.50 to -0.85 V vs. RHE), outperforming Ni-N-O-C, Au_{0.5}/N-O-C, and N-O-C throughout the potential window. Additionally, when compared to previously reported Ni-based SACs or Au-based electrocatalysts (Supplementary Fig. 31 and Table 5), the Au_{0.5}/Ni-N-O-C electrocatalyst exhibited a lower overpotential (340 mV) to achieve $FE_{CO} > 90\%$ and a broader potential window with FEco surpassing 95%. This supports the notion that the electron tug effect plays a pivotal role in enhancing eCO₂RR and overcoming

limitations in improving eCO₂RR performance on Ni-based SACs. The turnover frequency (TOF) of CO production for Ni-N-O-C and Au_{0.5}/Ni-N-O-C was calculated based on the current density of eCO2 RR and the FE of CO. A larger TOF on Au0.5/Ni-N-O-C (4000 h⁻¹) confirmed an intrinsically higher eCO₂RR activity in comparison to Ni-N-O-C. The above analysis showed that the kinetics for Ni-N-O-C has been improved by the introduction of Au nanoparticles via the electron tug effect (Supplementary Fig. 23). The CO current density of the Au_{0.5}/Ni-N-O-C catalyst surpassed that of Ni-N-O-C and Au_{0.5}/N-O-C on each applied potential (Fig. 4c), and even exceeded their combined value (dash line). This revelation suggests that the improved CO selectivity of Au_{0.5}/Ni-N-O-C is not merely a result of the composite effect of Ni single atoms and Au nanoparticles but is primarily attributed to the novel effect induced by the presence of Au nanoparticles and the Ni single sites. This observation is further corroborated by the catalytic performance obtained from the Au_{0.5}/Ni-N-O-C-physical mixture sample (Supplementary Fig. 24). In contrast to the Au_{0.5}/Ni-N-O-C, the Au_{0.5}/Ni-N-O-C-physical mixture sample displayed a decreased FEco at all applied potentials. However, it still exhibited a similar trend in FEco, which further demonstrates the interplay formed between Au nanoparticles and Ni SACs. As the potential shifted towards a more negative value, the FE(CO)s for Ni-N-O-C, Au_{0.5}/N-O-C and N-O-C gradually decreased since the competitive hydrogen evolution reaction (HER) became the dominant reaction, evident in the FE (H₂) shown in Fig. 4b (bottom panel) and Supplementary Fig. 22a. However, the FE(CO) of Au_{0.5}/Ni-N-O-C decreased negligibly as the potential became more negative. When

potential reached -0.95 V vs. RHE, the FE (CO) still maintained 86%. The potentialdependent H₂ current densities for the different catalysts are illustrated in Supplementary Figs. 22b and 25. These comparisons further demonstrate that electron tug effect in Au_{0.5}/Ni-N-O-C achieving electron redistribution around active sites can significantly enhance both high catalytic activity and selectivity to produce CO over a broad potential range. Notably, the Au_{0.5}/Ni-N-O-C catalyst demonstrated remarkable stability, maintaining nearly unchanged current density values and an FEco of over 85% after 30 hours of electrolysis at -0.50 V vs. RHE (Fig. 4d). As shown in Supplementary Fig. 26, XRD measurements were performed on Au_{0.5}/Ni-N-O-C coated on the carbon paper (CP) both before and after the electrocatalysis. No noticeable difference in the crystal structure was observed after the electrocatalysis test in 0.5 M KHCO₃, confirming that the primary structure of Au_{0.5}/Ni-N-O-C remained unchanged. To further reveal the viability of the Au_{0.5}/Ni-N-O-C catalyst, we examined its performance in a gas diffusion electrode (GDE)-based flow cell. This configuration aimed to achieve highly effective CO₂-to-CO conversion over the Au_{0.5}/Ni-N-O-C catalyst at industrial current density by mitigating the mass transport limitation of CO₂ gas. The Au_{0.5}/Ni-N-O-C catalyzed eCO₂RR in the flow cell could maintain more than 90% FEco values under a range of current densities from 50 to 150 mA cm⁻², indicating the promising applicability of Au_{0.5}/Ni-N-O-C for industrial eCO₂RR (Fig. 4e). These results demonstrate the industrial superiority and practicality of this catalyst. However, it is important to note that at a current density of 200 mA cm⁻², the FE of CO significantly dropped due to the unavoidable flooding of carbon

paper-based GDEs or the catalyst's destruction under high current density.

To elucidate the reason behind the enhanced catalytic performance of Au_{0.5}/Ni-N-O-C, we initially excluded the contribution of electrochemical surface area (ECSA) derived from double layer capacitance (Cdl), as summarized in Supplementary Fig. 27a-e. The slope in these graphs could serve as a reference for ECSA. Ni-N-O-C displayed the same C_{dl} (28 mFcm⁻²) as N-O-C (28 mFcm⁻²) but exhibited higher selectivity, indicating that the isolated Ni single metal active sites in Ni-N-O-C are the primary catalytic sites. This comparison revealed that introducing atomically dispersed metal sites into the N-O-C substrate significantly enhanced the activity of eCO₂RR.^{14,15} However, both Au_{0.5}/N-O-C and Au_{0.5}/Ni-N-O-C samples displayed relatively smaller C_{dl} values (19 mFcm⁻² and 20 mFcm⁻², respectively). This suggests that introducing Au nanoparticles into the catalysts blocked some active sites in the original Ni-N-O-C or N-O-C. Despite this, Au_{0.5}/Ni-N-O-C exhibited higher selectivity compared to Ni-N-O-C. This observation implies that the intrinsic catalytic activity of Au_{0.5}/Ni-N-O-C does not linearly correlate with high ECSA.¹² More likely, the eCO₂RR catalytic properties of Au_{0.5}/Ni-N-O-C arise from the higher intrinsic activity of the Ni active site adjacent to the Au nanoparticles, underscoring the positive influence of Au nanoparticles surrounded by Ni SACs in enhancing eCO₂RR activity. Moreover, Nyquist plots revealed that the Au_{0.5}/Ni-N-O-C and Ni-N-O-C samples had lower interfacial charge-transfer resistance (RCT) compared to N-O-C and Au_{0.5}/N-O-C. This reduction in resistance could favor the charge-transfer process from the Ni active sites to the adsorbed CO₂, facilitating the formation of intermediates (see Supplementary

Fig. 27f).⁴² Additionally, various Au_x/Ni-N-O-C catalysts with different Au contents are shown in Supplementary Fig. 28. These results demonstrate that the presence of a specific amount/density of Au nanoparticles indeed influences the generation of CO at different applied potentials. As a result, to attain the optimal activity of Au/Ni-N-O-C, it is crucial to adjust the quantity of Au reagent to a point where the formed electron tug effect could broad the potential range with high selectivity and activity toward CO.



2.4 Mechanism Studies

Fig. 5. *In-situ* ATR-IR analysis and DFT calculations. a, b *In-situ* ATR-IR spectra of a $Au_{0.5}/Ni$ -N-O-C and b Ni-N-O-C. c, d High resolution *In-situ* ATR-IR analysis of c $Au_{0.5}/Ni$ -N-O-C and d Ni-N-O-C. e, f Free energy profiles for the e eCO₂ RR to CO and f HER at 0 V (vs. RHE)

on simulated models.

Theoretical calculations have indicated that *COOH and *CO serve as important intermediates for CO formation. To specifically detect absorbed intermediate species and comprehend the reaction mechanisms, *in-situ* attenuated total reflection surface enhanced infrared absorption spectroscopy (ATR-SEIRAS) was conducted on Ni-N-O-C and Au_{0.5}/Ni-N-O-C samples during potential stepwise sweeping from -0.40 V to -0.90 V vs. RHE in a CO₂-saturated 0.5 M KHCO₃ solution. Several absorbance bands were observed between 2400 and 1000 cm⁻¹ for both samples (Fig. 5a, b). Notably, there was no distinct band at 1830 cm⁻¹, linked to the vibration feature of bridge-bonded CO (CO_B), throughout the entire potential window, suggesting the presence of atomically dispersed sites as the active sites.⁵⁶ Two obvious peaks shown in Fig. 5a, b centered at 2350 cm⁻¹ and 1650 cm⁻¹ are indicative of the consumption of CO₂ and adsorbed H₂O in the solution, respectively.⁴⁷ Peaks around 1461 and 2100 cm⁻¹ can be assigned to the adsorbed *COOH and *CO intermediate, respectively, which are the main reaction intermediates during the eCO₂RR.⁵⁶⁻⁵⁸ However, noticeably increased intensities of *COOH peaks on Au_{0.5}/Ni-N-O-C appeared at a relatively low applied potential (from -0.40 V vs. RHE), suggesting that the *COOH intermediate was more easily generated on Au_{0.5}/Ni-N-O-C at a lower potential during eCO₂RR. Moreover, on the Au_{0.5}/Ni-N-O-C sample, the peaks at 2010 cm⁻¹ appeared at potentials as low as -0.40 V vs. RHE and persisted at -0.90 vs. RHE, indicating the rapid protonation of *COOH to form *CO species at a low applied potential (Fig. 5c). In contrast, as shown in Fig. 5d, the *CO band was only obviously present on the NiN-O-C sample at a relatively high potential (from -0.70 vs. RHE). These results indicate that the enhanced eCO₂RR on Au_{0.5}/Ni-N-O-C is primarily linked to rapid protonation of *COOH to form *CO species.

The Density Functional Theory (DFT) calculations have been employed to further investigate the electrocatalytic mechanism of the enhanced eCO₂RR performance on the Au_{0.5}/Ni-N-O-C sample with an electron tug effect. Utilizing the characterizations mentioned above, simulation models were developed for single Ni sites embedded in N-doped carbon substrate, both with and without a coated Au surface on the single Ni atomic sites (NiN₃O) for Au_{0.5}/Ni-N-O-C and Ni-N-O-C. Additionally, as a parallel comparison, the Au (111) counterpart model was also simulated without introduction of Ni single atom sites. Supplementary Fig. 29 demonstrates three elemental steps in the CO₂-to-CO conversion, involving two proton/electron transfer steps: first, the protonation of a CO₂ molecule to COOH* formation (CO₂ + H⁺ + e^- +* \rightarrow *COOH); followed by the subsequent conversion of COOH* to CO* and H_2O (*COOH + H⁺ + $e^- \rightarrow *CO + H_2O$) and the desorption of formed CO* from the surface of active site, where * signifies the adsorption site on the catalyst surface.^{15,59} Clearly, the binding energies of COOH* formation and CO* desorption are deemed the principal steps during the eCO₂RR. As shown in Fig. 5e, the free energy profiles of CO₂ reduction to CO on all models are presented. The ΔG for the first step (G = G_(*COH) - G_(*+CO2)) on the Ni-N-O-C model is 2.09 eV, indicating the challenging formation of COOH* on highly dispersed Ni sites. Conversely, the CO* desorption process is exothermic on Ni-N-O-C due to the weak binding of CO* on Ni active sites. In contrast, a decrease

in *COOH reaction free energy was observed over the Ni sites in Au_{0.5}/Ni-N-O-C (1.32 eV) compared to that over the Ni-N-O-C model. This suggests that the introduction of Au nanoparticles around the single Ni active sites promotes the formation of the COOH* intermediate. The lower free energy for *COOH implies a lower potential for CO₂ reduction to CO in the synthesized Au_{0.5}/Ni-N-O-C catalyst, aligning with our experimental results. The *CO formation from *COOH is a downhill process for Au_{0.5}/Ni-N-O-C. However, compared to Ni-N-O-C (0.40 eV), the *CO desorption process on Au_{0.5}/Ni-N-O-C requires overcoming 0.56 eV of desorption free energy. Taking these into account, it is suggested that the ratedetermining step (RDS) on Ni single sites is *COOH. The free energy change of RDS over the Au_{0.5}/Ni-N-O-C (1.32 eV) is significantly lower than that over Ni-N-O-C (2.09 eV), indicating that the prepared Au_{0.5}/Ni-N-O-C exhibits superior catalytic activity for CO₂-to-CO conversion from a thermodynamics perspective, a conclusion further supported by the projected density of states (PDOS) obtained on Ni-N-O-C and Au_{0.5}/Ni-N-O-C surfaces (Supplementary Fig. 30). When there is an interaction between CO_2 and metal sites, the empty d orbitals can accept electrons from the highest occupied molecular orbital, and the occupied d orbitals can back-donate electrons to the lowest unoccupied molecular orbital. The calculated projected density of states suggests that the *d*-band center of Au_{0.5}/Ni-N-O-C is very close to the Fermi level compared to Ni-N-O-C, indicating easier charge donation from Au_{0.5}/Ni-N-O-C to the adsorbate, resulting in enhanced binding with the intermediates (*COOH) over the Au_{0.5}/Ni-N-O-C.⁶⁰ The formation of *COOH is a potential-limiting step due to the

high activation energy of CO₂ molecule. The lower *d*-band center of Ni-N-O-C indicates a weaker interaction between intermediates and active sites, in line with our experimental results. Additionally, as the primary competing reaction for eCO₂RR, HER is illustrated. The free energy profile in Fig. 5f suggests that compared to the Au (111) model (0.53 eV), relatively higher energies (1.26 eV and 0.62 eV, respectively) are required for the formation of H₂ on Ni-N-O-C and Au_{0.5}/Ni-N-O-C. This indicates that HER is more challenging on Ni sites, favoring high selectivity toward the eCO₂RR of Ni-N-O-C and Au_{0.5}/Ni-N-O-C, consistent with the experimental findings.

3. Conclusions

In summary, our study demonstrates that the electron tug effect around the singleatom active site, achieved through a combination strategy that alters the lateral coordination environment and adjusting metal-substrate electronic conjugation, effectively enhances the polarization of electron distribution around the Ni active site. Due to its robust electron tug effect, the obtained $Au_{0.5}/Ni$ -N-O-C catalysts were experimentally proven to be much more active than most unmodified Ni SACs, showing a high FE (CO) at a low overpotential and an extraordinary wide potential range for producing CO over 95%. DFT calculations demonstrate that the synergetic effect from O lateral coordination and Au nanoparticles around the Ni active sites can adjust the geometric structure and shift the *d*-band center of Ni, thus decreasing the free energy change of COOH* formation on Ni centers, eventually resulting in high CO₂ conversion activity and selectivity. Engineering electrocatalysts to fine-tune their electronic and geometric properties is crucial for controlling the electron distribution of the active center. This work provides a feasible engineering pathway by polarizing the electron structure of SACs to prepare new atomically dispersed metal electrocatalysts for high-efficiency CO₂ electroreduction.

Methods

Preparation of IRMOF-3

In this procedure, the fabrication process of IRMOF-3 follows the methodology reported in our previous work.³⁷ Specifically, 932 mg Zn(NO₃)₂·6H₂O was dissolved in 100 ml DMF under magnetic stirring at room temperature to create a homogeneous solution. Subsequently, 181 mg 2-aminoterphthalic acid was added to the above mixture and subjected to ultrasonication for several minutes at room temperature until a clear solution formed. The resulting homogeneous solution was then placed in a Teflon-lined stainless-steel autoclave and allowed to react at 100 °C for 24 h. Upon cooling to room temperature, the powder was collected by centrifugation, and washed multiple times with DMF and ethanol to eliminate any organic and inorganic residues. The final products were subsequently dried under vacuum at 65 °C for overnight.

Preparation of Ni-doped IRMOF-3

100 mg IRMOF-3 powder was dispersed in 10 ml of DMF under ultrasound for 10 min at room temperature. After achieving a homogeneous solution, a Ni(NO₃)₂·6H₂O aqueous solution (10 mg/ml, 50 μ L) was gradually added dropwise into the above solution under ultrasound for 5 min at room temperature. Subsequently, the mixed solution was magnetically stirred at room temperature for 3 h. Following the reaction, the powder was collected through centrifugation, washed multiple times with DMF

and ethanol, and dried under vacuum at 65 °C for overnight.

Preparation of N-O-C and Ni-N-O-C

The as-prepared Ni-doped IRMOF-3 (or IRMOF-3) powders were placed on a porcelain boat. Subsequently, the samples were introduced into a tube furnace and heated at 950 °C for 2 h with a heating rate of 5 °C min⁻¹ under an Ar atmosphere to produce dispersed Ni-N-O-C or N-O-C without metal introduction.

Preparation of Au_x/Ni-N-O-C and Au/N-O-C

To obtain Au_{0.5}/Ni-N-O-C and Au/N-O-C, 20 mg Ni-N-O-C or N-O-C was dispersed in 6 mL water and vigorously sonicated for 1 h. Following this, 0.12 mL AuCl4 solution (1 mg/0.6 mL) was slowly added dropwise into the above suspension under vigorous stirring for 30 min. The adsorbed Au precursor was then rapidly frozen using liquid nitrogen, followed by overnight freeze-drying. The resulting dried powder was heated at 200°C in a tube furnace under Ar gas flow for 2 h with a heating rate of 5 °C min⁻¹. Adjusting the volume of the Au precursor solution allowed for the creation of Au_{0.25}/Ni-N-O-C (0.06 mL) and Au_{0.75}/Ni-N-O-C (0.18 mL) using the same process as Au_{0.5}/Ni-N-O-C. Additionally, the procedure synthesizing Au/N-O-C was similar to that of Au_{0.5}/Ni-N-O-C but using N-O-C as the substrate instead of Ni-N-O-C.

Preparation of Physical Mixture Au_{0.5}/Ni-N-O-C (Labelled as Au_{0.5}/Ni-N-O-Cphysical mixture)

To prepare the Au_{0.5}/Ni-N-O-C-physical mixture sample, the synthesis procedure was the same as that used for Au_{0.5}/Ni-N-O-C without the 200°C heating step.

All additional experimental and characterization details are provided in the

supplementary information, including XRD patterns, FTIR, SEM, TEM, HAADF-STEM, BET, TGA, ICP, Raman spectra, EXAFS, XPS, gas calibration, ¹H-NMR, FE (H₂/CO), CV, Tafel slopes, LSV, EIS and the DFT results.

Author contributions

X.H., T. Z., and J. A. conceived and designed the project. X.H. carried out the XRD, SEM, sample preparation, and XRD, SEM, FTIR, Raman, XPS data analysis as well as electrochemical experiments. X. H., P. C., M. H., M. V. P., A. M., R. E. D.-B., and J. A. carried out the TEM, HRTEM, HAADF STEM, EDX mapping, and the corresponding data analysis. C. Z, W. T. performed the DFT calculations. L. Z. performed the XAS measurements and the corresponding data analysis. X. H., T. Z. and J. A. prepared the first version of the manuscript, and all authors contributed the final version.

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DECLARATION OF INTERESTS

The authors declare no competing interests.

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