## Supplementary information

## Alternative theoretical approach for deriving an expression for the $\boldsymbol{R}_{\text {ESR }}$

There is another way to determine voltage drop $(\Delta U)$, which is based on the continuity of the voltage in a capacitor. Figure 1 Sa shows the equivalent circuit now connected to a current source while the plot in Figure 1 Sb shows the profile of the square current wave used in the present case.


Figure 1. The equivalent circuit connected to a current source (a) and the plot (b) showing the profile of the square current wave.

Notice that times $t_{0}, t_{1}$, and $t_{2}$ are the switching times. When the current is switched at an instant $t$, the voltage on the capacitor $C$ cannot change abruptly. Therefore, one has
that $U_{C(t-)}=U_{C(t+)}$. With this idea in mind, it is easy to derive an expression for $\Delta U$. Before $t_{0}$, the current is zero and the capacitor is initially discharged $U_{C}=0$.

In addition, the elements $C$ and $R_{\mathrm{L}}$ are in parallel, thus $U_{\mathrm{c}}=U_{\mathrm{RL}}=U_{\mathrm{yz}}$ and $U_{x y}=U_{E S R}=0$. In this way the total cell voltage for just before $t_{0}$ is

$$
\begin{equation*}
U_{\text {cell }\left(t_{0}-\right)}=U_{x y}+U_{y z}=0 \tag{1}
\end{equation*}
$$

At $t_{0}$, a current $+I_{0}$ starts to flow from the left to right. $U_{\mathrm{xy}}$ becomes instantaneously equal to $+I 0 R_{\mathrm{ESR}}$, but $U_{\mathrm{c}}$ remains zero since it cannot change abruptly. Therefore, one has that:

$$
\begin{equation*}
U_{C(t-)}=U_{C(t+)}=0=U_{y z} \tag{2}
\end{equation*}
$$

At $t_{0}{ }^{+}$the total voltage of the cell goes up to:

$$
\begin{equation*}
U_{\text {cell }\left(t_{0}+\right)}=U_{x y}+U_{y z}=I_{0} R_{E S R}+0=I_{0} R_{E S R} \tag{3}
\end{equation*}
$$

Therefore, one has that the first change in cell voltage due to the application of the positive current is given by:

It is worth mentioning that this voltage drop occurs only during the experiment (e.g., for an interval of $T / 2$ of the square wave, where $T$ is the period) while the current goes from zero up to $+I_{0}$. Therefore, the next voltage drop must be twice this value as will be shown in this section. Probably, this important fact is the source of the error present in many scientific papers.

Then capacitor $C$ will be charging. There will be a transient period when $U_{\mathrm{c}}$ will increase and a stationary period when the $U_{\mathrm{c}}$ will reach a constant value. At the instant $t_{1}$, the current will switch again its polarity and, therefore, $U_{x y}$ becomes instantaneously equal to $-I_{0} R_{\mathrm{ESR}}$. Either for the transient or stationary periods, $U_{\mathrm{c}}$ will be $U_{\mathrm{c}}\left(t_{1}^{-}\right)$before switching the current polarity, i.e., $U_{\mathrm{RL}}$ will also be $U_{\mathrm{c}}$ since they are in parallel.

Considering that $U_{\mathrm{c}}$ will not change immediately during the switching process, one must have the condition that $U_{C(t-)}=U_{C(t+)}=K$. As a result, the following relation can be obtained:

$$
\begin{equation*}
U_{\text {cell }\left(t_{1}+\right)}=U_{x y}+U_{y z}=-I_{0} R_{E S R}+U_{C\left(t_{1}-\right)}=-I_{0} R_{E S R}+K \tag{4}
\end{equation*}
$$

Finally, the voltage drop due to $R_{\text {ESR }}$ can be given as follows:

$$
\begin{align*}
& \Delta U=U_{\text {cell(t } \left.t_{1}-\right)}-U_{\operatorname{cell}\left(t_{1}+\right)}=I_{0} R_{E S R}+K-\left(-I_{0} R_{E S R}+K\right)  \tag{5}\\
& R_{E S R}=\frac{\Delta U}{2 I_{0}} \tag{6}
\end{align*}
$$

Conversely, after the switching, capacitor $C$ will discharge and charge in the opposite directions. At $t_{2}$, the current switches again and $U_{x y}$ becomes instantaneously equal to $+I_{0} R_{\text {ESR }}$. Regardless the electric system is in the stationary or transient regime, $U_{\mathrm{c}}$ will have a certain value immediately before instant $t_{2}$ and this value will have to be the same just after $t_{2}$ :

$$
\begin{equation*}
U_{C\left(t_{2^{-}}\right)}=U_{C\left(t_{2}+\right)}=L \tag{7}
\end{equation*}
$$

Immediately before $t_{2}$, one obtains the following relationship:

$$
\begin{equation*}
U_{\text {cell( }\left(t_{2}-\right)}=U_{x y}+U_{y z}=-I_{0} R_{E S R}+U_{C\left(t_{2}-\right)}=-I_{0} R_{E S R}+L \tag{8}
\end{equation*}
$$

Immediately after $t_{2}$, one obtains the next relation:

$$
\begin{equation*}
U_{\text {cell }\left(t_{2}+\right)}=U_{x y}+U_{y z}=+I_{0} R_{E S R}+U_{C\left(t_{2}+\right)}=+I_{0} R_{E S R}+L \tag{9}
\end{equation*}
$$

Again, the voltage drop due to $R_{\mathrm{ESR}}$ can be given as follows:

$$
\begin{align*}
& \Delta U=U_{\text {cell(t2 } \left.t_{2}\right)}-U_{\text {cell(t } \left.t_{2}-\right)}=I_{0} R_{E S R}+L-\left(-I_{0} R_{E S R}+L\right)  \tag{10}\\
& R_{E S R}=\frac{\Delta U}{2 I_{0}} \tag{11}
\end{align*}
$$

The same physical situation will repeat for the next switching times during the application of the square current wave.

