

Peer Review

Review of: "Greening the Bottom Line: Exploring the Relationship Between Sustainability Disclosure and Financial Performance"

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The manuscript is well organized and tackles an important and relevant question in an emerging-market setting. My main concern is that the paper sometimes makes stronger claims than the research design supports. Although the study is framed as examining relationships, parts of the abstract and discussion still suggest that better disclosure improves financing outcomes. With the current setup, the findings are best presented as associations, for example, firms with higher leverage and profitability tend to exhibit higher disclosure quality. This is still meaningful, but the wording should be tightened so readers do not interpret the results as causal.

Declarations

Potential competing interests: No potential competing interests to declare.