Peer Review

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

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This study offers a valuable empirical contribution by examining the relationship between sustainability-disclosure quality and financial indicators in the mining sector of South Africa. The authors use a ten-year panel (2012–2021) of 36 companies, evaluate disclosure quality via a structured content-analysis index based on the Global Reporting Initiative (GRI) Mining & Metals Sector Supplement, and link that to financial metrics (liquidity, leverage, profitability, size). They find that higher leverage and higher profitability are significantly associated with better disclosure quality, while liquidity is not, and size shows a weaker connection. The study thus suggests that mining firms under higher financing pressure or generating stronger returns may feel a greater incentive or ability to report higher quality sustainability information.

Declarations

Potential competing interests: No potential competing interests to declare.