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Peer Review

Review of: "Greening the Bottom Line: Exploring the Impact of Sustainability Disclosure on Financial Performance"

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Reviewer's Report

on

Greening the Bottom Line: Exploring the Impact of Sustainability Disclosure on Financial Performance

Many thanks for the opportunity to read and review the manuscript titled **"Greening the Bottom Line: Exploring the Impact of Sustainability Disclosure on Financial Performance"**

This paper aims to analyse the relationship between sustainability disclosure quality and financial indicators among mining companies listed on the Johannesburg Stock Exchange (JSE) in South Africa.

The paper addresses an interesting topic, and the time and effort spent by the author(s) are highly appreciated. However, there are several minor and major issues to be addressed. All my issues are elaborated in the following comments, which intend to provide constructive suggestions and actionable advice to help the authors fix and strengthen the manuscript. I hope these are useful.

Comments/concerns:

1. What are the reasons behind conducting the specific study in the context of South Africa?

2. What are the reasons behind selecting the specific study period (i.e., 2012 to 2021)? I strongly recommend that the author(s) should update the dataset at least to 2024.

3. More recent research literature is needed to convince your reader to follow your argumentation.

4. The selection of different variables should be explained (i.e., why these variables are considered?).

5. The sources of different tables are not mentioned. Provide the actual sources of different tables.

doi.org/10.32388/LTJHAT

6. Author(s) should clearly explain why this type of finding has arisen or the logic behind such a result.

7. The conclusion section needs some improvement and should incorporate the policy implications of the study.

8. The originality/novelty of the paper is not clear. The paper should clearly show how it will contribute to our body of knowledge and how it is different from other studies.

Finally, to improve the overall quality, the authors may follow the below-mentioned research works in their study. These are as follows-

1. **https://doi.org/10.1002/csr.2975**
2. https://doi.org/10.1007/s10997-020-09554-6
3. https://doi.org/10.1504/IJBGE.2024.135112
4. **https://doi.org/10.1177/0007650320973415**
5. https://doi.org/10.1007/s10551-015-2852-5
6. https://doi.org/10.1007/s13520-023-00175-4
7. **https://doi.org/10.1108/SRJ-10-2020-0433**

Declarations

Potential competing interests: No potential competing interests to declare.