Dear Reviewer 3,

Thank you for your kind comments. We appreciate your feedback and the time and care you spent with regards to reading our manuscript. We have tried to address all of your comments and take action on as many as we could. We are hopeful you find our responses/edits to your concerns (expressed below) sufficient. Please, notice that our responses are provided in bold after your comments/suggestions.

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| The paper studies the relationship between remuneration committees and CSR as well as the moderating role of independent directors. While the paper seems interesting I have several concerns that I would like to share with the authors:  The introduction lacks of motivation. The reader needs to understand why your research question is important. |
| **Authors:**  **Thank you very much for this suggestion since, indeed, the introduction was presented with scant motivation. We have corrected this issue and we have included a new paragraph based on remuneration committee and which explains the importance of including this committee for companies. Furthermore, we have included these other references to improve the introduction of the work:**   * **Code, U. G. G. (2006). Unified Good Governance Code of Listed Companies. Comisión Nacional del Mercado de Valores. Spain.** * **Conyon, M. J., & Peck, S. I. (1998). Board control, remuneration committees, and top management compensation. Academy of management journal, 41(2), 146-157.** * **Good Governance Code of Listed Companies (2020). Comisión Nacional del Mercado de Valores. Spain.** * **Fama, E.F., & Jensen, M.C. (1983). Separation of ownership and control. Journal of Law and Economics, 24, 301–325.** * **Harrison, J. R. (1987). The strategic use of corporate board committees. California Management Review, 30(1), 109-125.** * **Khan, A., Muttakin, M. B., & Siddiqui, J. (2013). Corporate governance and corporate social responsibility disclosures: Evidence from an emerging economy. Journal of business ethics, 114(2), 207-223.** * **Tao, N. B., & Hutchinson, M. (2013). Corporate governance and risk management: The role of risk management and compensation committees. Journal of Contemporary Accounting and Economics, 9(1), 83-99.** * **Williamson, O. E. (1983). Credible commitments: Using hostages to support exchange. The American Economic Review, 73(4), 519–540.** * **Zaid, M. A., Abuhijleh, S. T., & Pucheta‐Martínez, M. C. (2020). Ownership structure, stakeholder engagement, and corporate social responsibility policies: The moderating effect of board independence. Corporate Social Responsibility and Environmental Management, 27(3), 1344-1360.**   **-We have justified the need to extend the literature focused on the compensation committees and the disclsoure of CSR information due to the scarce existence of previous literature in recent years.** |
| The theoretical background is weak. I am not convinced on your explanation on why committees would affect CSR. |
| Authors:  **We have improved the theoretical background.**  **In our modest opinion, the originality of the paper is: (i) analyse of the association between remuneration committees and CSR disclosure; (ii) examine the moderating effect of independent board in the association between the remuneration committees and the disclosure of CSR information. We have not found previous research focused on these both topics. We have improved the section to clarify the need to extend this line of research and have included the following references:**   * **Abeysekera, I. (2012). Role of remuneration committee in narrative human capital disclosure. *Accounting & Finance*, 52, 1-23.** * **Alotaibi, K. O., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia. *International Journal of Disclosure and Governance*, 13(4), 364-393.** * **Chhaochharia, V. & Grinstein, Y. (2009). CEO compensation and board structure. *The Journal of Finance*, 61,(1), 231-261.** * **Kanapathippillai, S., Mihret, D., & Johl, S. (2019). Remuneration committees and attribution disclosures on remuneration decisions: Australian evidence. *Journal of business ethics*, 158(4), 1063–1082** * **Suttipun, M. (2021). The influence of board composition on environmental, social and governance (ESG) disclosure of Thai listed companies. International Journal of Disclosure and Governance, 1-12.** |
| Your empirical model needs to be reconsidered. Indeed, I believe you have some omitted control variables which may cause an endogeneity issue and drive your findings. |
| **Authors:**  **Thank you for your suggestion, we have included in the control variable paragraph more information to provide justifications on why those control variables are considered in this study. In this sense, we have used the control variables in line with previous research to avoid biased results. We have introduced the following references:**   * **Ali, W., Frynas, J., & Mahmood, Z. (2017). Determinants of corporate social responsibility (CSR) disclosure in developed and developing countries: A literature review. *Corporate Social Responsibility and Environmental Management,*24, 273–294** * **Barako, D., & Brown, A. (2008). Corporate social reporting and board rep-resentation: Evidence from the Kenyan banking sector. *Journal of Management and Governance*,12, 309–324** * **Brammer, S., Millington, A., & Pavelin, S. (2007). Gender and ethnic diversity among UK corporate boards. *Corporate Governance: An International Review*,15(2), 393–403** * **Chau, G., & Gray, S. (2010). Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong. *Journal of International Accounting, Auditing and Taxation*,19(2), 93–109** * **Donnelly, R., & Mulcahy, M. (2008). Board structure, ownership, and voluntary disclosure in Ireland. *Corporate Governance: An International Review*,16(5), 416–429** * **Jizi, M., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate governance and corporate social responsibility disclosure: Evidence from the US banking sector. *Journal of Business Ethics*,125(4), 601–615** * **Haniffa, R., & Cooke, T. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*,2 4(5), 391–430** * **Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee, and greenhouse gas disclosure. *The British Accounting Review*, 47, 409–424** * **Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by Spanish listed firms. *Journal of Business Ethics*,8 8,351–366** |
| The paper lacks of robustness checks |
| Authors:  **Thank you for this suggestion. In our modest opinion, this paper presents the exhaustive revision and calculation.** |
| The conclusion needs to be rewritten to highlight the practical contributions of the paper |
| Authors:  **Thank you. In the implications paragraph located in the conclusions section, we have added a short text to assess the practical implications.** |

Having addressed all your proposals for change and improvement, we await your decision in the best interests of Sustainability.

Best regards,

The authors