

Editor's Comments:

I have carefully read your paper, and I have few comments about it. I think that the paper has been substantially improved and also the reviewers have made an excellent work. Even though:

1. Please to revise some remaining mistakes, typos, and English check
 - The English has been done again
2. I suggest to provide few sentences on the relation between SRI and ESG that already are present, but I think that this may improve your work again:
 - The focus of the study is not on the relationship between SRI and ESG. In fact, as indicated on pages 3, 4 and 6 of the paper, SRI is about integrating ESG into investment activities.
3. I do not understand the metrics selected for each variables. Does the user have to rank each one from 1 to 10 or what? Could you let the questionnaire/survey be available to the reader? How did you select the items for instance annual report vs roe?
 - The questionnaire have been attached to the paper. The items were selected based on the literature.

Author's Feedback:

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2. The focus of the study is not on the relationship between SRI and ESG. In fact, as indicated on pages 3, 4 and 6 of the paper, SRI is about integrating ESG into investment activities.
3. The questionnaire has been attached to the paper. The items (ROE) were selected based on the literature.