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| Journal Name:  | [**Asian Journal of Advanced Research and Reports**](https://journalajarr.com/index.php/AJARR)  |
| Manuscript Number:  | **Ms\_AJARR\_134939**  |
| Title of the Manuscript:  | **Cybersecurity Threats and Financial Performance of Listed Commercial Banks in Nigeria**  |
| Type of the Article  | **Original Research Article**  |

**PART 1: Comments**

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|  | **Reviewer’s comment**

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| **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer**  |
| **review.** |  |

  | **Author’s Feedback** *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*  |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.**  | This paper works on a fantastic relevant topic regarding the effect of cybersecurity threats on the actual figures that matter to investors, like EPS. Today “digital banking” is more than just a buzzword topic in the world. It seems to me as real consequences. What I appreciate most is how the study relate cyberattacks to shareholder returns of a Financial Institute, which isn’t just technical writing, it’s something for every Bank’s board who should be losing sleep over. This research focuses on Nigerian listed banks and fills quite an observable gap that should make finance people take cybersecurity way more seriously. |  |
| **Is the title of the article suitable?** **(If not please suggest an alternative title)**  | Yeah, the title is very much **suitable**. It's clear, focused, and tells you exactly what to expect. You could make it catchier, like *“When Hackers Hit the Bottom Line: Cybersecurity and Bank Performance in Nigeria”*, but that’s optional. The current one is professional and direct. |   |
| **Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.**  | The abstract is solid enough, gives the what, how, and why. I would like to encourage a little bit of trimming. Maybe cut some of the redundancy (like repeating of objective twice) and bring the key findings forward earlier. Also, try to place a real-world hook, perhaps a outstanding stat from the findings that would help it hit harder. |    |
| **Is the manuscript scientifically, correct? Please write here.**  | Methodologically, it’s legit. Using robust least squares made sense in the light of the data distribution and I appreciate that they controlled for “Return on Assets”. The connection between losses from cyber and EPS is well argued and supported by decent data.  |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  | Pretty thorough. Author covered local and international sources, with a good balance between theory and practice with recent papers.  |   |
| **Is the language/English quality of the article suitable for scholarly communications?**   | Generally good, but it could be smoother. Some of the writing is a bit too academic, nothing wrong with sounding smart, but a few sentences could use trimming. Like, instead of *“This study underscores how cybersecurity risks are not just technical or operational challenges but also crucial financial concerns,”* you could say, *“Cyber risks aren’t just IT headaches — they hit Banks where it hurts most:* *the bottom line.”*  |   |
| **Optional/General** comments   |  |   |

**PART 2:**

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|   | **Reviewer’s comment**  | **Author’s comment** *(if agreed with the reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*  |
| **Are there ethical issues in this manuscript?**  |  |      |

**Reviewer details:**

**Mohammad Amir Hossain, Bangladesh**