**Editor’s Comment:**

The literature review (see “While prior studies have investigated the impact of corporate governance mechanisms on CSR commitment...”) summarizes existing work but does not clearly state the research gap or how this study advances knowledge. Please clarify this and connect international findings more directly to the Indian context.

In the methodology, the exclusion of banking and finance companies from the Nifty 50 sample (“the sample comprises 39 companies from the Nifty 50 index, carefully selected by excluding the 11 banking and finance companies”) is not justified. Please explain this choice and discuss how focusing only on large-cap firms may limit generalizability.

The qualitative aspect is mentioned but not described (“Qualitative technique is used to check the impact of board gender diversity on women empowerment through CSR efforts”). Please specify how qualitative data was collected and analyzed.

In the results, the explanation for insignificant findings (“the strength of female directors on the board not reaching the critical mass”) is plausible, but alternative explanations and policy implications should be discussed. Also, acknowledge the low explanatory power (e.g., R² = 0.0952 in Table 9) in the conclusion.

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