To insert a comment box:
Go to the cell where you want the comment, select it, and then right click. Select Insert Comment from the menu.

The comment box as shown below will appear. Type your comments in the box. Move the cursor onto the edge of the box and double click to get the Format Comment menus.

After you add the comment, click outside the box to close it. Your cell will now look like this. The red triangle indicates a comment box will appear when you place the cursor on this cell.

To edit or add more comments, right click on the cell. You can edit, delete, or hide the comment box.
What about a graphic in the comment box?

This can be by done bringing the graphic in as the background. If you add type it will type over the graphic. So add the text on the original graphic or leave some blank space at the top or bottom. Here’s how.

Select Edit Comment and double click on the edge of a comment box. On the Format Comment menu, select Color and Lines, dropdown the color menu box and select Fill Effects... at the bottom.
This brings up the Fill Effects menu where you want to click on the Picture tab. Click on the Select Picture... to browse to your graphic file and select an image. You might want to check (click) on "Lock picture aspect ratio" to maintain proportions on sizing the comment box after inserting. Click the OK button. Now your picture will be in your comment box as a background image.

Here is an example using a screen capture image of an equation from Math Type.

What happens to van der Waals equation if $a = 0$ and $b = 0$?

Developer's Guide to Excelets/Sinex