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Legal Structures for Agricultural Enterprises**

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SUMMARY REPORT
OF THE EIGHTH SESSION
(19 – 21 November 2025)

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1. The eighth session of the UNIDROIT Working Group established in partnership with the Food and Agriculture of the United Nations (FAO) and the International Fund for Agricultural Development (IFAD) to prepare a Legal Guide on Collaborative Legal Structures for Agricultural Enterprises (hereinafter “the CLSAE project” or “the CLSAE Guide”) was held in hybrid format from 19–21 November 2025 at the premises of UNIDROIT in Rome (Italy) and online. Members, observers, and representatives of partner organisations participated. The list of participants is available in Annexe II.

Item 1: Opening of the session and welcome

1. *The UNIDROIT Secretary-General* welcomed all participants who joined in person and online, and introduced Prof. Maria Ignacia Vial Undurraga, Member of the UNIDROIT Governing Council, as the Chair of the Working Group on Collaborative Legal Structures for Agricultural Enterprises (CLSAE). *The Chair* opened the eighth session of the CLSAE Working Group and thanked the experts for their continued work, recognising the great progress made to produce the Draft Master Copy of the Legal Guide.

Item 2: Adoption of the agenda and organisation of the session

2. *The Chair* introduced the Annotated Draft Agenda and informed the Working Group that it listed all the documents that would be considered as the basis for discussion: (i) the Draft Master Copy of the Legal Guide, which included the Preface, Introduction and five Draft Chapters; (ii) a document containing the remaining topics for discussion and input; and (iii) an additional document prepared by FAO, with examples of concrete cases that could be considered throughout the discussion. The Working Group adopted the agenda and organisation of the session as proposed (available in Annexe I).

Item 3: Update on intersessional work and developments since the seventh Working Group session

3. *A representative of the UNIDROIT Secretariat* expressed gratitude to the members and observers of the Working Group, as well as to the representatives of FAO and IFAD for all the efforts made during the intersessional period. All written comments received after the 7th session of the Working Group and additional exchanges were greatly appreciated. She noted that the Secretariat had continued to provide support to the Working Group to advance the review of the Draft Master Copy.

Item 4: Consideration of work in progress: Draft Master Copy of the Legal Guide

(a) Draft Preface & Introduction

Introductory Remarks

4. *A representative of the UNIDROIT Secretariat* introduced the draft Preface and Introduction noting that recommendations previously proposed by the Working Group had been integrated and terminologies had been clarified. The revised draft included additional references to the agri-food systems and agri-food value chains and clarified that the future Guide would consider both domestic and global value chains. The draft further developed the content on formalisation of agricultural enterprises and aspects regarding the importance of technology for collaborative forms. It also included a revised definition of collaboration and content on the resistance to collaboration. It was noted that the draft Preface and Introduction remained under development and further suggestions were welcomed. It was suggested that the Working Group could discuss each Draft Chapter focusing on certain topics for which specific recommendations had been made at the last session to confirm whether these had been sufficiently addressed or whether further work was required.

Needs-Based Approach

5. *A member of the Subgroup on Companies* observed that the concept of a “needs-based approach” in para. 2 of the Preface remained unclear and would benefit from further clarification. *The UNIDROIT Secretary-General* considered this primarily a drafting issue and suggested reframing the concept by referring to the “objectives pursued to address identified needs.”

6. Referring to the discussion on sustainability in the Introduction, *a member of the Subgroup on Cooperatives* noted that the analysis should also recognise broader objectives, including food production for local communities and the role of social innovation, which may be relevant considerations alongside economic and sustainability-related needs.

Terminology

7. *A member of the Subgroup on Cooperatives* suggested reviewing the expression “choice of legal structures” and ensuring consistent use of terms such as “legal structures” and “legal frameworks” throughout the Guide.

8. *A representative from FAO* likewise stressed the importance of terminological consistency when referring to “agriculture,” “agri-food,” and “agri-entrepreneurs.” He noted that “agri-food” is generally broader than agriculture alone, encompassing activities such as fisheries, livestock, and agroforestry, and suggested using broader terminology when referring to enterprises operating across the agri-food system.

Use of the legal guide

9. *A representative from FAO* suggested including guidance on how readers might use the Guide, for example by starting with the Preface and Introduction, consulting the Comparative Chapter, and then turning to the legal structure most relevant to their needs.

10. *A member of the Subgroup on Companies* questioned whether such guidance was necessary, suggesting that readers could navigate the Guide independently. In response, *a representative of the UNIDROIT Secretariat* noted that similar explanatory sections appear in previous UNIDROIT-FAO-IFAD legal guides and help clarify the Guide’s purpose and use.

11. *A representative from FAO* also raised questions about the intended audience, noting that smallholders may rely on organisations, cooperatives, or advisors rather than directly consulting the Guide themselves. *A representative of the UNIDROIT Secretariat* recalled earlier discussions on the Guide’s target audience, while *members of the Subgroup on Companies* suggested clarifying the distinction between the Guide’s intended beneficiaries and the professionals or organisations likely to use it in practice. *The Chair* further encouraged clarification of the Guide’s addressees and their role in supporting users.

References and examples

12. *A representative from FAO* suggested including a limited number of references in the Preface, focusing on relevant publications and guidance developed by international organisations. *A member of the Subgroup on Cooperatives* supported retaining references to internationally recognised instruments, such as those of the ILO and ICA, while suggesting that country-specific examples be reformulated in more generic terms.

13. *The UNIDROIT Secretary-General* noted that Unidroit instruments generally avoid extensive academic references because they may become outdated, but considered references to policy

documents from international organisations appropriate. He also invited discussion on whether references and examples should appear within the chapters, in annexes, or in separate text boxes.

14. *A member of the Subgroup on Cooperatives* favoured the use of text boxes for examples, as they can be more easily updated or removed over time. A member of the Subgroup on Digital Platforms agreed and added that a glossary containing concise definitions would further enhance the Guide's usability.

Inclusion of a glossary and keywords

15. *The UNIDROIT Deputy Secretary-General* suggested including key definitions in the Preface or Introduction. A member of the Subgroup on Companies supported the use of a glossary while noting that some terms, such as MSMEs, are context-dependent. *A representative from FAO* agreed that a glossary could be a useful drafting tool, particularly given the absence of universally accepted definitions for certain concepts.

16. *A representative of the UNIDROIT Secretariat* recalled that no decision had yet been made on whether to include a glossary and noted that definitions are currently provided in footnotes. A member of the Subgroup on Cooperatives nevertheless supported the creation of a glossary, highlighting terms such as "member," which carry different meanings across chapters and require clarification for readers.

17. Finally, *a representative of the UNIDROIT Secretariat* invited the Working Group to consider whether the use of keywords for individual paragraphs should be retained in the final Guide or used solely as a drafting aid.

Horizontal and vertical Collaboration

18. *A member of the Subgroup on Cooperatives* observed that hierarchical structures associated with vertical collaboration may be more characteristic of corporate forms than of cooperatives. *A representative of the UNIDROIT Secretariat* recalled earlier requests for examples of transnational vertical collaboration involving cooperatives. In response, *a member of the Subgroup on Cooperatives* noted that the Cooperatives Chapter already addresses both horizontal and vertical collaboration and explains how these forms of collaboration operate in the cooperative context.

Global value chains

19. *A representative from FAO* expressed concern that the draft places excessive emphasis on global value chains, noting that in many low- and middle-income countries most agri-food production and trade occurs within domestic or regional markets. He therefore proposed adding a paragraph recognising the growing importance of domestic and regional agri-food demand and trade, to ensure that the Guide reflects the realities of the contexts for which it is primarily intended.

Distinction between smallholders and sole entrepreneurs

20. *A representative from FAO* questioned how the Guide's recommendations would specifically benefit smallholders and informal agri-MSMEs, noting that many jurisdictions do not provide a legal definition of "smallholder." *The UNIDROIT Secretary-General* responded that smallholders may participate in collaborative arrangements with varying degrees of formality, including through the legal structures examined in the Guide.

21. *A member of the Subgroup on Cooperatives* agreed that smallholders may join such structures but stressed the need to distinguish between the economic concept of a smallholder and the legal concept of a sole proprietorship. *The UNIDROIT Secretary-General* further noted that the

definition of smallholder used in the Guide is economic rather than legal in nature and suggested describing the concept in a way that clearly separates economic characteristics from legal status.

Agricultural development and environmental protection

22. *An observer of the Working Group* suggested refining para. 9 of the Preface to better reflect the relationship and potential balance between agricultural development and environmental protection. *A member of the Subgroup on Companies* agreed to revisit the wording of the paragraph to ensure that this interaction is more accurately and clearly presented.

The role of youth

23. *A representative from FAO* noted that youth employment and engagement are major policy priorities in many FAO Member States. He suggested adding a brief reference to the role of agri-enterprises in creating employment and economic opportunities for young people, highlighting their importance in supporting youth participation in the agri-food sector and promoting rural development.

Sustainability

24. *Members of the Subgroup on Cooperatives* cautioned against portraying sustainability solely as a matter of regulatory compliance or certification, emphasising that it also encompasses broader socio-economic objectives, such as livelihoods, food security, and community well-being. They stressed that sustainability should not be reduced to formal compliance frameworks.

25. *A member of the Subgroup on Digital Platforms* observed that digital platforms may support sustainability-related objectives, including compliance and traceability requirements, while also illustrating the trade-offs involved.

26. *A representative from FAO* suggested that the text place greater emphasis on the opportunities associated with sustainability, including cost savings, operational efficiencies, and access to new markets for agri-enterprises. *A member of the Subgroup on Companies* further proposed highlighting how different legal structures can support broader sustainability goals, such as gender equality and responsible production and consumption practices.

Resistance to collaboration

27. *A member of the Subgroup on Digital Platforms* noted that collaboration was not always fully intentional. For instance, a smallholder can become involved in a collaboration with a corporate digital platform simply by using WhatsApp and Facebook to be informed about natural disasters. Resistance was not always easy to pursue, even if a smallholder wanted to resist collaboration with, for example, a digital platform. In some cases, they were inadvertently trapped in certain types of collaboration.

(b) Draft Chapter on Multiparty Contracts

28. *The Coordinator of the Working Group* emphasised that multiparty contracts are characterised by a high degree of contractual freedom, allowing parties to tailor key governance features such as decision-making, entry, and exit. He noted that the comparative analysis should therefore focus not only on governance arrangements but also on how different legal structures address failures of collaboration, and should consider both the combination and evolution of legal forms over time.

29. *A member of the Subgroup on Multiparty Contracts* stressed the importance of examining default rules in the comparative analysis. Using decision-making as an example, she observed that

many legal systems default to unanimity, making contractual customisation essential to achieve workable governance and highlighting the different balances between flexibility and constraint offered by various legal structures.

30. *A member of the Subgroup on Companies* sought clarification on exit mechanisms in multiparty contracts. In response, *the Coordinator of the Working Group* explained that exit arrangements can range from highly restrictive regimes to broad withdrawal rights and are generally governed by party autonomy and default rules, which should ideally be specified ex ante. The subsequent discussion highlighted that, where contracts are silent, general contract law and judicial interpretation may fill gaps, but reliance on such default mechanisms may create uncertainty, particularly in long-term collaborations. The central issue was therefore the relationship between negotiated contractual provisions and default legal rules in regulating voluntary and forced exit from multiparty collaborations.

Consistency in definitions and terminologies across the Guide

31. *A member of the Subgroup on Companies* questioned whether the definition of multiparty contracts (MPCs) should incorporate the agricultural element directly, noting that other chapters define legal structures in general terms before addressing their application in the agri-food sector. She also called for greater consistency in the use of terms such as “agricultural” and “agri-food.”

32. *The Coordinator of the Working Group* explained that the MPC definition seeks to reflect the existence of special agricultural legal regimes in some jurisdictions, while generally adopting a unified definition. He suggested that the Introduction clarify that national distinctions between agricultural and agri-food arrangements should be taken into account where relevant.

33. *A member of the Subgroup on Cooperatives* questioned whether the draft definition was too closely tied to “producers,” given that it also covers processing and distribution activities. A member of the Subgroup on Multiparty Contracts replied that the reference to producers was intended to preserve the Guide’s agricultural focus. *The Coordinator of the Working Group*, noted that while the Guide primarily focuses on production, it is also intended to cover midstream agri-food activities and should not unnecessarily exclude arrangements involving processors or traders.

34. *A member of the Subgroup on Cooperatives* further asked whether the Guide should extend to value-chain arrangements that do not include producer-farmers. In response, *a member of the Subgroup on Multiparty Contracts* suggested broadening the definition by referring to agreements among enterprises operating in the agricultural sector or along the agri-food value chain, rather than limiting it to agreements involving producers.

Entry requirements and formation

35. *The Coordinator of the Working Group* questioned how protection for agricultural actors should be framed in the MPC Chapter. He recalled that the draft already addresses minority protection, fragile actors, and potential abuses of power, but does not expressly mention farmers or agricultural producers. He asked if the text should remain open-ended or if it should explicitly refer to farmers and agricultural producers as potentially fragile parties meriting special protection, either by way of examples or through a more direct formulation.

Contractual execution

36. *A member of the Subgroup on Multiparty Contracts* suggested restructuring the section on contractual execution to improve clarity, while retaining the discussion of digitalisation within that section. She recalled earlier discussions indicating that the material on shared resources, common funds, and asset partitioning could be separated from the execution section.

37. *The Coordinator of the Working Group* noted that the current draft addresses asset partitioning throughout the life cycle of an MPC, including execution and termination, and questioned whether the topic should remain integrated within those sections or be consolidated elsewhere. A *member of the Subgroup on Multiparty Contracts* favoured a simplified approach, observing that the execution section currently contains a disproportionate concentration of discussion on asset partitioning compared to other parts of the chapter.

38. *The Coordinator of the Working Group* further explored the possibility of a dedicated treatment of asset partitioning with references to its implications at different stages of the contractual relationship. In addition, a *member of the Subgroup on Multiparty Contracts* suggested reconsidering the placement of a paragraph on the use of MPCs to achieve systemic goals, proposing that it be moved either to the section on interdependence of performance or to the introductory discussion of the objectives and purposes of MPCs.

Contractual and organisational structures

39. A *member of the Subgroup on Cooperatives* suggested that, where neither an MPC nor domestic law provides guidance, courts may look by analogy to existing organisational forms, such as companies or partnerships, rather than relying exclusively on general contract law.

40. A *member of the Subgroup on Multiparty Contracts* responded that general contract law remains the primary default framework when contracts are silent, supplemented by principles of interpretation and, where applicable, good faith. She nevertheless acknowledged that courts may sometimes draw analogies from other areas of law. She noted that courts may effectively “reconfigure” MPCs by borrowing rules from company law or other legal frameworks, while cautioning that such analogies have limits. She further observed that property law may also become relevant where parties share resources or assets.

41. A *member of the Subgroup on Cooperatives* added that courts may analogise to partnership law or other organisational forms, particularly where collaborative arrangements develop features resembling formal organisations. *The UNIDROIT Secretary-General* emphasised that no single answer applies across jurisdictions; while contract law will often provide the starting point, courts may resort to other bodies of law depending on the facts, available remedies, and the need to protect third parties.

42. Finally, a *member of the Subgroup on Multiparty Contracts* stressed that these uncertainties underscore the importance of exercising contractual autonomy and drafting MPCs carefully *ex ante*, as general contract law is often ill-suited to address the complexities of multiparty collaborative arrangements.

Exogenous factors

43. A *representative of the UNIDROIT Secretariat* noted that sustainability, digitalisation, and access to credit are treated as external factors influencing the choice and operation of legal structures, and invited discussion on how to address them consistently across the Guide, including whether sustainability should have a dedicated subsection.

44. A *member of the Subgroup on Cooperatives* observed that sustainability is a broad concept and that sustainable outcomes depend less on the legal form itself than on how the organisation is structured and operated. A *member of the Subgroup on Multiparty Contracts* added that the Guide should not assess whether particular legal structures are inherently more sustainable, but rather examine how sustainability objectives may influence the design, governance, monitoring arrangements, and fiduciary duties associated with collaborative structures.

45. *Another member of the Subgroup on Cooperatives* noted that incorporating sustainability objectives inevitably raises broader questions of organisational design. *A further member of the Subgroup on Cooperatives* suggested that, given the growing legal significance of sustainability, the Guide should at least address the issue explicitly in the Introduction or Preface, even if a more detailed treatment remains challenging.

(c) Draft Chapter on Cooperatives

Terminology

46. *A member of the Subgroup on Cooperatives* stressed the need for greater consistency in the use of terms such as “objective,” “purpose,” and “mission,” noting that they should not be treated as interchangeable and expressing a preference for “objective” in line with cooperative terminology. *The UNIDROIT Deputy Secretary-General* suggested clarifying the meaning of key terms when they first appear in the text, including the reasons for their use.

47. *A member of the Subgroup on Cooperatives* further explained that different organisational forms may have different underlying objectives, making terminological precision important for comparative purposes. *A member of the Subgroup on Companies* noted that, in several legal traditions, terms equivalent to “object” are commonly used to describe the activities an entity is authorised to undertake. *The UNIDROIT Secretary-General* therefore suggested distinguishing between an entity’s activities and its broader objective or purpose. In response, *a member of the Subgroup on Cooperatives* observed that some of the difficulty stems from linguistic differences and proposed clarifying the distinction between an organisation’s ultimate objective and the activities through which that objective is pursued.

Historical development of cooperatives

48. *A member of the Subgroup on Cooperatives* observed that the historical development of cooperatives did not follow a simple progression from theory to practice and suggested revising the text to better reflect the diverse historical paths through which cooperatives emerged.

49. *Another member of the Subgroup on Cooperatives* suggested that the chapter should acknowledge the growing legal relevance of cooperative identity and principles, noting that recent developments may support the view that legislators are increasingly expected, and in some cases potentially required, to reflect cooperative principles in national cooperative legislation.

Distribution of surplus

50. *A member of the Subgroup on Cooperatives* suggested updating the terminology used in the chapter and clarifying the distinction between “surplus” and “profits.” *An observer of the Working Group* agreed, questioning whether the current reference to surplus distribution accurately reflected the nature of cooperatives and suggesting that it be revised, relocated, or removed.

51. *The UNIDROIT Secretary-General* observed that the provision may have been intended to distinguish cooperatives from companies by highlighting the different treatment of financial results, including the possibility of reinvestment rather than distribution. *A member of the Subgroup on Cooperatives* further emphasised that the generation and distribution of surplus is not the primary purpose of a cooperative and suggested either deleting the reference or developing it more fully, together with the broader explanation of cooperative objectives.

52. *A representative of the UNIDROIT Secretariat* noted that further clarification of the distinction between cooperatives and for-profit entities would be useful, particularly in light of the comparative analysis planned for the Guide.

Use of the term 'member'

53. *Members of the Subgroup on Cooperatives* noted that the term “member” carries different meanings in cooperative and corporate contexts and suggested that the Guide clarify these distinctions to avoid confusion, particularly regarding participation, profit distribution, and governance.

54. *A member of the Subgroup on Companies* explained that “member” had been used as a generic term for participants across organisational forms, although more specific terms such as “shareholder” and “partner” are generally preferred in company law. *The UNIDROIT Secretary-General* recalled that “member” had been adopted as a common denominator across different legal traditions and suggested that any potential confusion could be addressed through clear definitions in each chapter and the glossary.

55. *An observer of the Working Group* noted that the glossary already addresses the varying meanings of “member” and suggested exploring alternatives such as “cooperators” or “member-cooperators” when referring specifically to cooperative members. *The UNIDROIT Secretary-General* concluded that the Guide would use more precise terms, such as “shareholder” and “partner,” where appropriate, while reserving “member” for situations requiring a broader, cross-cutting reference.

Hybrid category

A member of the Subgroup on Cooperatives referred to a sentence on para. 19 describing cooperatives as having a 'unique structure' and occupying a 'hybrid category between association and capital', noting that the text then states that this hybrid nature is 'often not addressed by legislators' and that this 'leads to conflict'. He explained that the current text did not seem to reflect the intended logic. It was not clear why the hybrid nature of cooperatives would lead to conflict.

56. *Another member of the Subgroup on Cooperatives* observed that the underlying issue is different: in many jurisdictions, labour law, taxation, competition law and other regulatory frameworks are not designed around the cooperative model; thus, they do not fit well with cooperatives. He suggested that the paragraph should therefore be reconsidered.

57. *Another member of the Subgroup on Cooperatives* considered that the term 'hybrid' should not be used, as the real point is that much legislation is premised on assumptions drawn from corporate law rather than cooperative law, and not that cooperatives are of a 'hybrid nature'. She noted that, while there is literature describing cooperatives as hybrids between the market and the social sphere, this approach is not universal, and the term 'hybrid' in the Guide was therefore not as appropriate.

Considerations when forming a cooperative

58. *A member of the Subgroup on Cooperatives* observed that the draft alternates between references to cooperatives generally and agricultural cooperatives specifically, even though the agricultural character does not appear to affect the formation process. He therefore suggested adopting a more consistent terminology or clarifying the intended scope of the section.

59. *A representative of the UNIDROIT Secretariat* sought clarification on whether references to “agricultural cooperatives” should instead be replaced with “agri-food cooperatives.”

60. In response, *a member of the Subgroup on Cooperatives* noted that the scope of “agricultural cooperatives” may differ across jurisdictions and recommended clearly identifying whether the section addresses cooperatives in general or agricultural/agri-food cooperatives in particular, and then applying that choice consistently throughout the chapter.

Reasons to form a cooperative

61. *A member of the Subgroup on Cooperatives* suggested moving the reference to UNESCO in para. 23 to the section addressing the broader cooperative ecosystem, where it could serve as an illustrative example rather than part of the core explanation of why cooperatives are formed.

62. *An observer of the Working Group* questioned whether the example in para. 23 was based on a specific study or intended as a hypothetical illustration, and suggested clarifying its nature and placement accordingly.

63. *A representative of the UNIDROIT Secretariat* explained that the example had deliberately been generalised during the revision of the Cooperatives Chapter as part of a broader effort to make examples less country-specific, noting that similar revisions had not yet been carried out in all chapters.

Financial incentives

64. *A member of the Subgroup on Digital Platforms* asked whether the Guide should include examples of financial incentives, such as subsidies or tax benefits, used to promote cooperatives, and suggested relocating the discussion on data pooling and agricultural data to the Cooperatives Chapter's digitalisation section. *Members of the Subgroup on Cooperatives* responded that tax incentives are common but cautioned against preferential treatment based solely on cooperative status, arguing that any support should be justified by the nature of the activity or the specific characteristics of cooperatives rather than their legal form alone. It was noted that cooperatives should not be portrayed as inherently superior to other organisational forms, but as potentially more suitable in certain contexts.

65. *A member of the Subgroup on Digital Platforms* referred to State-supported cooperative initiatives, noting that strong financial incentives may undermine the principle of voluntary membership. *Members of the Subgroup on Cooperatives* agreed that cooperatives should be formed to meet members' needs rather than external interests, while acknowledging that outside influence and misuse are longstanding practical challenges. *An observer of the Working Group* and *a member of the Subgroup on Companies* emphasised that the Guide should reflect existing legal realities, including tax advantages and other incentives where they exist, while also noting their potential drawbacks. Finally, *a representative of FAO* recalled that tax and similar policy considerations currently fall outside the Guide's stated scope, and observed that addressing them may require corresponding revisions to the Preface.

Purpose of the Legal Guide

66. *A member of the Subgroup on Cooperatives* recalled that the Guide is intended to help users understand available collaborative legal structures, rather than to provide a detailed analysis of how those structures may be used, misused, or treated for tax and policy purposes. She therefore cautioned against expanding the Guide's scope into complex issues such as tax advantages, which often depend on jurisdiction-specific rules.

67. *A representative of the UNIDROIT Secretariat* highlighted the importance of explaining the cooperative formation process, particularly the identification of members' common needs, and noted that this issue would also be relevant to the Comparative Chapter. She further suggested strengthening references to other parts of the chapter dealing with finance and cooperative-specific features that may be relevant for comparison.

68. *Members of the Subgroup on Cooperatives* stressed that both access to credit and the time required to establish a cooperative vary significantly across jurisdictions. While they emphasised the

importance of the preparatory phase in which prospective members identify shared needs, they cautioned against generalisations that cooperatives necessarily take longer to establish than other legal forms and argued that time should not be treated as a determinative comparative variable.

69. *Members of the Subgroup on Companies* acknowledged the importance of the preparatory process but argued that time and procedural complexity may still be relevant considerations when comparing different legal structures. They also emphasised the value of streamlined registration procedures and reduced administrative burdens for all organisational forms.

70. Finally, *a member of the Subgroup on Cooperatives* proposed distinguishing more clearly between the broader process of forming a cooperative and the administrative act of registration, stressing that registration procedures should be efficient and should not give authorities excessive discretion over the creation of legal entities.

(d) Draft Chapter on Partnerships & Companies

Introductory remarks

71. *A member of the Subgroup on Companies* explained that the revised draft primarily expands underdeveloped topics and clarifies existing text, while noting that further work remains on areas such as corporate groups, remedies, dispute resolution, and the impact of digitalisation. Additional agrifood examples were also included to illustrate key features and outcomes.

72. *Another member of the Subgroup on Companies* noted that the chapter covers a range of business forms across common law and civil law systems, highlighting both conceptual differences and common features. The chapter also discusses mechanisms such as shareholders' agreements and voting trusts, as well as dispute resolution tools including mediation, conciliation, and arbitration.

73. *A member of the Subgroup on Companies* further observed that alternative dispute resolution mechanisms are increasingly important, particularly where court systems are less efficient, while recognising that their cost may limit access for minority shareholders and weaker participants. The same speaker also noted that digitalisation issues, including digital governance tools and DAOs, require further development in coordination with the Digital Platforms Chapter.

Title of the chapter

74. *A member of the Subgroup on Companies* raised the question of whether the chapter should be titled "For-Profit Business Organisations," "Profit-Oriented Business Organisations," or retain a more traditional title such as "Partnerships and Companies." *A member of the Subgroup on Cooperatives* noted that the key challenge was identifying a category broad enough to encompass the different entities discussed in the Guide.

75. *An observer of the Working Group* suggested retaining traditional terminology and explaining within the chapter that companies may pursue a variety of purposes. *Members of the Subgroup on Companies* emphasised the importance of acknowledging single-member entities within the chapter, given their role in the organisational landscape and as possible stepping stones to collaborative arrangements, while noting that they need not appear in the title itself. *A member of the Subgroup on Cooperatives* expressed reservations about the term "business organisations" and suggested emphasising the profit-oriented nature of the entities instead.

76. *The Chair* concluded that no consensus had yet emerged on the chapter title.

Non-State Law and Customary Laws

77. *A member of the Subgroup on Cooperatives* observed that the Guide should acknowledge legal traditions beyond the common law and civil law divide, including customary law and other non-State normative systems. *The Chair* agreed, noting the relevance of issues such as communal property, indigenous law, and tribal legal arrangements.

78. *A member of the Subgroup on Companies* explained that the chapter focuses on legal entities recognised across major legal systems and questioned how customary-law-based forms of collaboration should be addressed. *Another member of the Subgroup on Companies* emphasised that, while the Guide should remain centred on State law, it can acknowledge the influence of non-State norms.

79. *A member of the Subgroup on Cooperatives* concluded that the Guide could recognise the existence of collaborative arrangements operating outside the structures examined in the Guide, while noting that the legal forms under consideration are characterised by their recognition and legal personality under State law.

Single-member entities

80. *A member of the Subgroup on Multiparty Contracts* acknowledged that single-member entities may serve as a useful stepping stone toward collaboration, but emphasised that the Guide focuses on collaborative arrangements involving multiple participants and should therefore keep plurality as a defining element.

81. *Members of the Subgroup on Companies* stressed the practical importance of single-member entities, particularly for small agricultural operators, noting that they can facilitate later participation in broader collaborative structures and corporate groups. They also observed that the chapter does not place significant emphasis on such entities, but merely recognises their relevance.

82. *The UNIDROIT Secretary-General* noted that the Guide should do more than simply acknowledge the existence of single-member entities. He observed that they can have important legal and economic consequences and may function as vehicles through which individual operators participate in collaborative arrangements, including through contracts or by becoming members or shareholders of larger organisations.

Social enterprises

83. *A member of the Subgroup on Multiparty Contracts* questioned the treatment of social enterprises in the draft, arguing that the concept was difficult to define consistently across jurisdictions and suggesting that the Guide focus on the distinction between for-profit and non-profit organisations.

84. *Members of the Subgroup on Companies* explained that the discussion was intended to reflect the growing recognition that some profit-oriented entities also pursue social objectives, while acknowledging that the meaning of “social enterprise” varies across legal systems and may require reconsideration.

85. *Members of the Subgroup on Cooperatives* observed that social enterprises can take different legal forms, including companies and cooperatives, and warned against treating them as a separate legal category. While recognising the relevance of discussing social-purpose organisations and hybrid models, they suggested that the Guide clearly present the underlying legal forms first and then explain how social objectives may be pursued within those structures to avoid confusion.

Purpose: for-profit

86. A member of the Subgroup on Cooperatives recalled the discussion on the use of the term 'member' in the companies chapter and suggested that it should be made clear that the term was related to investment, not necessarily use and membership.

87. The UNIDROIT Secretary-General raised a concern regarding the chapter focusing too much on the profit distinction, unless profit was properly defined, in a broad way, so that it could facilitate the possibility of using these structures also for ends which might be social.

88. With regard to the shareholder primacy versus other priorities point, a member of the Subgroup on Companies noted that it was a live debate. He noted that this point was worth flagging and noting, but not worth spending a lot of time on in the chapter.

Legal personality

89. The UNIDROIT Secretary-General raised concern regarding para. 7, which stated that corporations have separate legal personality from their members. He noted that other legal entities, besides corporations, may also act externally as different from their members. Thus, the idea of limited liability should not be confused with the existence of a separate legal entity. He explained that a company's external acts may be validly performed in its own name, even where its members may ultimately remain liable for those acts. He suggested avoiding the use of legal personality to define corporations, as the concept also applies to other types of companies in most civil law countries.

90. A member of the Subgroup on Companies stressed that, in civil law, partnership should not be compared with formal companies but rather with *de facto* companies. He noted that a partnership can come into existence even without the partners knowing that they were entering into this type of agreement, and that the consequences of *de facto* companies were the same as common law partnerships, meaning that partners were generally unlimitedly and severally liable for the debts.

Terminology gaps

91. A member of the Subgroup on Companies noted that, considering the difference between civil and common law, in many common law jurisdictions it was important to stress that partnerships did not have a distinct legal personality. For example, in the UK, with the exception of Scotland, one of the distinguishing features of partnerships is that they do not have a distinct legal personality.

92. Another member of the Subgroup on Companies raised a point about how terminology gaps, or differences between common law and civil law traditions can be bridged. He explained that the word partnership tends to be translated into '*société en nom collectif*', which was common in civil law countries. But he noted that partnership could be better translated into '*société de fait/sociudad de hecho*', because partnerships were not registered.

Limited liability company

93. The UNIDROIT Secretary-General referred to para. 8 and suggested including a reference to civil law, rather than only common law. He noted that, in many civil law systems, small and family-owned business are structured as limited liability companies. These companies may resemble personal structures, for example where membership rights or the shares cannot be sold to a third party without first being offered to the existing partners.

94. A member of the Subgroup on Companies noted that para. 9 referred to common law jurisdictions, and a footnote was added to clarify that the common law LLC must not be confused

with the French '*Société à Responsabilité Limitée*' (SARL) or the German '*Gesellschaft mit beschränkter Haftung*' (GmbH). He also noted that the distinction between LLCs in Canada and the United States, and limited liability companies in continental Europe, Latin America and Africa countries could be further developed to reflect the point made by the Secretary-General.

Fiduciary Duties

95. Regarding fiduciary duties, *a member of the Subgroup on Multiparty Contracts* noted that the Guide acknowledged their possible application in favour of third parties or parties affected by a company's action. She inquired whether a reference could be made to the pending debate about the possibility of NGOs or environmental protection organisations claiming the application of fiduciary duties.

Remedies

96. *A member of the Subgroup on Multiparty Contracts* suggested that the section should address not only directors' liability but also remedies relating to shareholder misconduct. *Members of the Subgroup on Companies* agreed that this issue deserved further treatment, noting that shareholder agreements and, in some jurisdictions, specific statutory remedies may address abuses by controlling or oppressive shareholders.

97. *A member of the Subgroup on Multiparty Contracts* highlighted situations in which shareholders breach obligations toward the company, such as failing to provide promised contributions or misusing confidential information, and stressed the need for effective remedies in such cases. *A member of the Subgroup on Companies* explained that while limited liability remains a core principle in many jurisdictions, remedies may still be available against abusive shareholders.

98. *The UNIDROIT Secretary-General* observed that shareholder obligations may be enforceable through both corporate law remedies and contractual remedies, particularly where specific commitments are incorporated into the company's constitutional documents or other agreements with the company.

Corporate Groups

99. *A representative of the UNIDROIT Secretariat* suggested the Working Group make a decision regarding the development of the section on corporate groups.

100. *Two members of the Subgroup on Companies* proposed to further develop the section on corporate groups and noted that this topic could also be explored in the comparative chapter, as corporate groups could also involve collaboration among different types of legal structures.

(e) Draft Chapter on Digital Platforms

101. *A member of the Subgroup on Digital Platforms* presented the main changes introduced in the chapter in response to the comments that were raised during the previous session.

Role of decentralised autonomous organisations (DAOs)

102. *A member of the Subgroup on Digital Platforms* explained that, although DAOs are not yet common in the agricultural sector, the chapter addresses their potential role and related liability issues. *A member of the Subgroup on Companies* noted the overlap with the chapter on companies and partnerships and suggested coordination to avoid duplication. He highlighted that, in some jurisdictions, particularly in the absence of specific legislation, DAOs may be treated similarly to

partnerships, exposing participants to liability, and observed that dedicated legislation could help provide greater legal certainty and limit liability.

103. *A member of the Subgroup on Digital Platforms* responded that several jurisdictions are developing legal frameworks for DAOs, particularly concerning legal personality and limited liability, while noting that some DAOs intentionally operate without formal legal structures. He explained that this may create liability risks for participants and that current reform efforts seek to encourage the use of appropriate legal structures. Regarding overlap between chapters, *a Representative of FAO* observed that some repetition may be acceptable provided the analysis remains consistent across the Guide.

Including considerations on transaction costs

104. *A member of the Subgroup on Digital Platforms* commented on the need to include consideration of transaction costs in the instrument. He noted that para. 3 was added in Section I to specifically focus on transaction costs. Digital platforms could reduce transaction costs in different respects. For example, search costs could be reduced for agricultural inputs, as they could help match buyers and sellers. Interactions between different players in the chain could be facilitated, such as the exchange of commodities, sharing of information and provision of services. He used a company acting as a buyer and using a digital platform to create and manage relationships with suppliers as an example. Two other implications were mentioned. First, the technical architecture of a digital platform could be co-designed by the members and users, and evolve over time. Second, digital platforms could help in reducing monitoring costs, especially in vertically coordinate food or integrated food chain.

Considerations on agri e-commerce

105. *A member of the Subgroup on Digital Platforms* noted that digital platforms could have an important role in facilitating the sale of agricultural products through e-commerce. In many cases, a set of bilateral relations was involved, even if sometimes multiparty relationship could also be present, especially when e-commerce was one module of a multi-party relationship operating through a digital platform. He further noted the use of e-commerce in the agri-food sector raised complex legal and jurisdictional issues, including customs and tariffs, regulation concerning standardisation, labelling, and inspection. Thus, although these aspects were not addressed in depth, they should be taken into account when digital platforms were used to facilitate and to implement cross-border e-commerce.

106. *A Representative from FAO* highlighted most food and agricultural e-commerce was domestic, rather than international. He suggested moving away from an international trade perspective and instead concentrate more on the domestic one, where the bulk of this kind of e-commerce in agriculture happened to digital platforms. By way of illustration, he noted that, based on recent experience in Eswatini, farmers used Facebook to sell their agricultural products within the countries, demonstrating how digital platforms were commonly used for domestic transactions.

107. *A member of the Subgroup on Digital Platforms* agreed that some paragraphs could be elaborated and noted that there were indeed examples of cross-border e-commerce, although these activities were primarily domestic. He mentioned that major corporate digital platforms, such as Facebook and WhatsApp, were already included in the chapter, and could also be reiterated if appropriate.

Considerations on informality

108. *A member of the Subgroup on Digital Platforms* observed that digital platforms may both reduce incentives to adopt formal legal structures and, at the same time, increase transparency and

contribute to forms of indirect formalisation through data collection. He suggested that the chapter highlight the opportunities and risks associated with platform-based collaboration, particularly where platforms operate without a formal legal structure.

109. *The Coordinator of the Working Group* cautioned against implying that users should be required to adopt a legal form before participating in a platform, noting that platforms may offer valuable opportunities for smallholders. He proposed focusing instead on the legal risks that participation in certain platforms may entail. *Another member of the Subgroup on Digital Platforms* agreed that the discussion should be framed in a more nuanced and non-normative manner, recognising both the risks of informality and the potential of digital platforms to facilitate participation, market access, and greater transparency. They also noted the importance of linking the discussion to the broader opportunities and challenges identified in the Guide's Introduction.

Connecting the Chapters

110. *A member of the Subgroup on Digital Platforms* explained that the chapter aims to show how digital platforms interact with companies, cooperatives, and multiparty contracts. It was noted that platformisation may affect governance by facilitating communication, meetings, voting, participation, monitoring, financing, and the management of complex contractual relationships. The discussion was presented as descriptive rather than normative, while acknowledging potential risks, including those associated with crowdfunding and changes to traditional governance arrangements.

111. *A member of the Subgroup on Companies* questioned whether the chapter overstated the benefits of reducing organisational hierarchies, noting that certain hierarchies are important and desirable in company law. In response, *a member of the Subgroup on Digital Platforms* clarified that the intention was not to endorse greater participation as inherently preferable, but to describe how digital tools may alter governance practices and create both opportunities and risks.

112. *A member of the Subgroup on Multiparty Contracts* sought clarification on whether platformisation referred to platforms as external service providers or as elements embedded within legal structures. *A member of the Subgroup on Digital Platforms* explained that both models are relevant, although the chapter primarily focuses on situations in which platforms become integrated into governance structures and influence their internal functioning. *A member of the Subgroup on Cooperatives* observed that platformisation may itself become a governance mechanism, potentially shifting influence toward more technically sophisticated participants. *The Coordinator of the Working Group* suggested further examination of the relationship between platforms and legal structures, including situations in which platforms complement, reshape, or potentially substitute traditional organisational structures.

Definition of Digital Platforms

113. *Another member of the Subgroup on Digital Platforms* stated that section IV discussed definitions of digital platforms. He noted the need to clarify this definition, and explained that the approach was to highlight several different definitions of digital platforms found in international instruments and in legislation at both supranational and national level. The definition of platforms could vary. Many definitions, for example, focus on transaction platforms, which were relevant for agriculture. However, he also observed that, in the examples encountered of agricultural digital platforms, several of them were innovation platforms or hybrid platforms. He explained that the draft tried to strike a balance between these existing definitions, such as those developed by UNCITRAL, while also acknowledging that, in the agricultural sector, digital platforms might not only be online marketplaces, but also where different groups to innovate and create new products and services.

114. *A member of the Subgroup on Digital Platforms* noticed that nonlinear increases in utility and value were quite important for understanding the dynamics generated by digital platforms although

neither aspect is consistently present in existing definitions. He explained that this absence related to the implications of generating direct and indirect network effects. A definition of network effects was also included in the chapter and he considered it important to include this aspect in the definition of "platforms" explaining they were not merely technical infrastructures. However, he emphasized that the Guide should stress that digital platforms were not just tools, but were often reflective of certain business models.

Governance models

115. *A member of the Subgroup on Digital Platforms* explained that the section had been restructured around the distinction between participatory and non-participatory platforms. He noted that participatory platforms generally offer greater transparency, participation, and peer monitoring, whereas non-participatory platforms rely more on hierarchical governance and traditional enforcement mechanisms. The section seeks to identify both the differences and similarities between these models and to lay the groundwork for the discussion of liability, dispute resolution, and accountability.

116. Addressing the relationship between digital platforms and multiparty contracts, *a member of the Subgroup on Digital Platforms* observed that purely contractual platforms remain uncommon in agriculture, although DAOs may provide a relevant example of such arrangements. He noted that interest in agricultural DAOs may continue, but highlighted liability concerns arising from recent litigation, particularly where DAOs operating without a formal legal structure have been exposed to partnership-like liability risks. He stressed that these implications are especially important when considering mechanisms intended to support smallholders and other vulnerable participants.

Terminology

117. *A member of the Subgroup on Digital Platforms* raised the need for greater consistency in the use of the terms "legal form" and "legal structure" throughout the Guide. *A member of the Subgroup on Companies* explained that the Working Group had increasingly favoured "legal structure" as a broader concept capable of encompassing the various organisational arrangements discussed, while "legal form" refers more specifically to legally defined entities.

118. *A member of the Subgroup on Digital Platforms* also suggested the use of concise definitions and clarification of terms such as "member" and "user". *A member of the Subgroup on Multiparty Contracts* observed that some key concepts relied heavily on quotations from the literature and would benefit from clearer and more consistent definitions within the text. In response, *a member of the Subgroup on Cooperatives* noted that examples would be included in text boxes, while definitions would be collected in a glossary.

Structure of the chapter

119. *A member of the Subgroup on Digital Platforms* questioned whether the definition of digital platforms should appear earlier in the chapter and invited comments on possible restructuring. *A Representative from FAO* supported introducing the definition at the outset, given that digital platforms may be unfamiliar to many readers.

120. *A member of the Subgroup on Cooperatives* noted, however, that digital platforms are an evolving concept for which no universally accepted definition exists, making examples particularly important. *A member of the Subgroup on Digital Platforms* agreed, observing that multiple definitions coexist across sectors and business models, and that the challenge has been to develop a consistent and practical definition for the Guide. *A member of the Subgroup on Companies* suggested that the chapter should more explicitly explain the reasons for this definitional uncertainty.

121. Finally, *a member of the Subgroup on Digital Platforms* invited views on whether particular sections should be expanded, condensed, or restructured to improve the chapter's usefulness, including the treatment of data, liability, dispute resolution, and different types of digital platforms.

Inclusion of examples

122. *A member of the Subgroup on Digital Platforms* raised the question of how examples should be used in the chapter, including whether they should be anonymised, abstracted, or expanded. *A Representative from FAO* suggested moving away from lengthy quotations and case-specific examples towards more general guidance, while *a member of the Subgroup on Multiparty Contracts* stressed that examples should illustrate, rather than substitute for, definitions and general conclusions.

123. *A member of the Subgroup on Digital Platforms* explained that the availability of examples is limited, particularly for private or non-participatory platforms, and noted the difficulties in accessing relevant documentation. *A member of the Subgroup on Cooperatives* supported retaining examples, arguing that they are especially valuable in an emerging field where definitions remain unsettled and can help readers understand practical possibilities.

124. The discussion also addressed the treatment of DAOs and multiparty contracts. *A member of the Subgroup on Multiparty Contracts* questioned whether the chapter sufficiently explained the multiparty contract dimension of DAOs and recalled that many digital platforms operate through networks of bilateral rather than true multiparty agreements. *A member of the Subgroup on Digital Platforms* invited further examples and feedback on this issue.

125. Finally, members of the Subgroups on Digital Platforms, Multiparty Contracts, and Cooperatives discussed whether the chapter should take a descriptive or more normative approach. There was general support for a primarily descriptive approach that presents different models, highlights potential benefits and risks, and explains how governance arrangements, data use, and the distribution of benefits may affect participants, while avoiding endorsements of particular models.

Editorial suggestions

126. *The UNIDROIT Secretary-General* stressed that the chapter should be substantially shortened and redrafted at a higher level of abstraction, avoiding lengthy quotations from legislation, codes of conduct, and other source materials. *A member of the Subgroup on Digital Platforms* emphasised the need to distinguish clearly between digital platforms as complements to existing legal structures and platforms as potential substitutes for them.

127. *A representative of the UNIDROIT Secretariat* encouraged the Subgroup on Digital Platforms to consider how digitalisation had been addressed in the other chapters. *A member of the Subgroup on Digital Platforms* raised related questions concerning the allocation of content between the Digital Platforms Chapter and digitalisation sections in other chapters, noting the value of concrete examples while recognising the need to avoid duplication. He also suggested considering both the benefits and challenges of data cooperatives.

128. *A member of the Subgroup on Cooperatives* supported the use of cross-references between chapters, particularly regarding digitalisation and data cooperatives. *A member of the Subgroup on Multiparty Contracts* reiterated the importance of distinguishing digital platforms from the broader concept of digitalisation and raised questions about the placement of discussions relating to contract performance and execution. *A member of the Subgroup on Digital Platforms* favoured retaining the existing structure while strengthening cross-references.

129. *A representative of the UNIDROIT Secretariat suggested further development of the treatment of data cooperatives, data intermediaries, and data governance in the Cooperatives and Comparative Chapters, and asked how digitalisation could be more fully reflected in the Companies Chapter. A member of the Subgroup on Cooperatives emphasised that digitalisation presents a range of organisational choices rather than favouring any particular legal form, while a member of the Subgroup on Companies proposed further coordination between the Companies and Digital Platforms Subgroups. A member of the Subgroup on Digital Platforms concluded by noting the increasing interaction between digital platforms and traditional legal structures, highlighting emerging hybrid models and the importance of ensuring coherence through cross-references across the Guide.*

(f) Draft Chapter on Comparing and Combining the Collaborative Legal Structures

Inclusion of a comparative table

130. *A Representative from FAO suggested using a comparative table to provide readers with a simple overview of how different collaborative legal structures address key objectives and governance choices. Members of the Subgroup on Cooperatives welcomed the idea of a summary tool but emphasised that the comparison should remain grounded in the needs and objectives of farmers and smallholders, rather than implying that particular circumstances automatically lead to a specific legal form. They also stressed that outcomes depend heavily on context, including legal, institutional, and cultural factors.*

131. *A representative of the UNIDROIT Secretariat presented a draft table developed by FAO, while a Representative from FAO clarified that it was intended only as an illustrative means of presenting the results of the comparative analysis. A member of the Subgroup on Multiparty Contracts cautioned that the comparison should reflect the flexibility available under different legal structures, particularly the role of party autonomy in multiparty contracts. Another member of the Subgroup on Multiparty Contracts further questioned whether complex comparative assessments could be accurately reduced to numerical ratings and suggested using more nuanced textual descriptions and visual tools instead.*

132. *Finally, members of the Subgroup on Cooperatives observed that any scoring system would inevitably reflect subjective judgments and proposed that the table focus on describing key differences and factors for consideration rather than assigning fixed values to the various legal structures.*

Comparative variables

133. *The Chair invited the Working Group to identify the comparative variables that should underpin the Draft Comparative Chapter and any accompanying tables. A member of the Subgroup on Cooperatives questioned certain proposed variables, such as destination markets and commodity types, arguing that they do not reliably determine the choice of legal structure and that outcomes depend on a range of contextual factors.*

134. *In response, the Chair asked which variables would be more suitable for comparison. A member of the Subgroup on Companies recalled that the original intention was to compare legal structures based on features examined in the individual chapters, while also taking account of agrifood-specific considerations. Another member of the Subgroup on Cooperatives agreed that common themes across the chapters could provide a useful basis for comparison. A member of the Subgroup on Companies further suggested that the practical questions in the draft could serve as a framework for identifying recurring comparative features.*

135. *A representative of the UNIDROIT Secretariat recalled previous approaches to comparative variables and proposed focusing on features already developed in the substantive chapters. The Chair*

suggested structuring the comparative analysis around practical questions complemented by comparative tables.

136. *Members of the Subgroup on Multiparty Contracts* emphasised that the choice of legal structure ultimately depends on the objectives of the collaboration and proposed focusing on a smaller number of key variables, such as the duration of the collaboration, the need for specific investments or resource sharing, and the capacity of the arrangement to provide stability and resilience over time. They also cautioned against an overly complex, multi-layered comparative framework and recommended concentrating on variables most closely linked to collaborative activity in agriculture.

Functional and structural variables

137. *A member of the Subgroup on Multiparty Contracts* suggested that the comparative analysis should focus primarily on functional variables, such as the duration and stability of collaboration, resource sharing, specific investments, and the objectives pursued through collaboration. *A representative of the UNIDROIT Secretariat* recalled that these objectives should remain aligned with the needs identified in the Preface.

138. *Members of the Subgroup on Companies* emphasised the practical questions that collaborators commonly face, including participation in decision-making, delegation of management, liability exposure, financing needs, and control over the venture. *A member of the Subgroup on Cooperatives* agreed that these issues were relevant, but cautioned against linking particular legal forms to outcomes such as market access, sustainability, or innovation, noting that no legal structure is inherently superior in achieving those objectives.

139. *A member of the Subgroup on Multiparty Contracts* stressed the need for a clear and manageable comparative framework, focused on a limited number of key variables closely connected to collaboration. *The UNIDROIT Secretary-General* observed that FAO and IFAD would be best placed to assess which economic variables are most useful for the Guide, while *a Representative from FAO* undertook to provide further input from an agri-economic perspective.

140. *The Chair* concluded that the Comparative Chapter should remain practical and user-oriented. *A representative of the UNIDROIT Secretariat* proposed revising the chapter around practical questions derived from the substantive chapters, an approach supported by a member of the Subgroup on Companies. *A member of the Subgroup on Multiparty Contracts* and *members of the Subgroup on Cooperatives* further emphasised that the analysis should remain descriptive, highlighting differences, flexibility, and relevant considerations rather than identifying any legal structure as inherently preferable.

Placement of the Comparative Chapter

141. *A representative of the UNIDROIT Secretariat* questioned whether the Comparative Chapter should be moved closer to the beginning of the Guide to frame the key questions for readers. *Members of the Subgroup on Cooperatives* expressed differing views, noting that such an approach could be useful if sufficient context were provided, while emphasising that the Guide should focus on the questions users need to consider and the range of possible answers, without making value judgments about which legal structure is “better.”

142. *A representative from FAO* suggested reframing the chapter as a practical guidance tool to help users assess legal structures rather than as a purely comparative exercise. By contrast, *a member of the Subgroup on Multiparty Contracts* supported retaining the Comparative Chapter at the end of the Guide, arguing that a synthesis of the key differences among legal structures remained

valuable. *A member of the Subgroup on Companies* observed that either placement could work, depending on how readers use the Guide.

143. *The Chair* concluded that work on the Comparative Chapter would continue using a question-based approach, with the questions refined and expanded to apply across all legal structures considered in the Guide.

Combination of legal structures

144. *A representative of the UNIDROIT Secretariat* observed that the discussion should address not only the comparison of legal structures but also their possible combination, as collaborative arrangements often involve more than one legal form.

145. *A member of the Subgroup on Multiparty Contracts* agreed that combining legal structures can be useful for achieving different functional objectives, such as raising capital while maintaining flexibility, but noted that this introduces an additional and more complex layer of analysis. She suggested first completing the comparative analysis and then examining combinations from a functional perspective.

146. *A member of the Subgroup on Cooperatives* supported including practical examples of hybrid arrangements, such as cooperative groups establishing separate companies for specific activities, to illustrate how different legal structures may be combined to address particular operational or governance needs.

Item 5 and Item 6: Organisation of future work and closing of the session

147. *A representative of the UNIDROIT Secretariat* explained that intersessional work would continue at the Subgroup level. The dates for the ninth Working Group session were proposed for 9-11 April 2026. However, it was decided that the UNIDROIT Secretariat would inform the Working Group of the exact dates at a later stage. In the absence of any other business, *the Chair* thanked all the participants for their participation and closed the session.

ANNEXE I**AGENDA**

1. Opening of the session and welcome
2. Adoption of the agenda and organisation of the session
3. Update on intersessional work and developments since the seventh Working Group session
4. Consideration of work in progress : Master Copy of the Draft Instrument (*W.G.8 – Doc. 2*)
 - a) Draft Preface & Introduction;
 - b) Draft Chapter on Multiparty Contracts (Chap.I);
 - c) Draft Chapter on Cooperatives (Chap. II);
 - d) Draft Chapter on Partnerships & Companies (Chap.III);
 - e) Draft Chapter on Digital Platforms (Chap.IV); and
 - f) Draft Chapter on Comparing and Combining the Collaborative Legal Structures (Chap. V)
5. Organisation of future work
6. Closing of the session

ANNEXE II**LIST OF PARTICIPANTS****MEMBERS**

Ms Maria Ignacia VIAL UNDURRAGA <i>Chair</i>	Professor of Law Universidad de los Andes
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