

Edits under review (received from OECD delegations)

- Use of the term “**stakeholder**”. In the report it is defined to include governments, business and consumer organisations explicitly. It was suggested that this term was vague, but no alternative was proposed; we have not modified the draft on this point.
- It was suggested that the point that **ISR needs to go beyond legal obligations** should be made more clearly. It was also suggested that the possibility that industries may try to portray ISRs as going beyond the law, when in fact they do not, should be mentioned as one of the challenges.

The notion that ISR should go beyond legal requirements (e.g. existing consumer protection law) is not currently a criterion in the report and was not agreed by the Committee. If OECD were to adopt this as part of the definition, this could imply removing references to cases where industry has taken on responsibility for implementing, and perhaps helping to enforce laws.

- It was pointed out that the report does not contain **recommendations** and that it should be more assertive on occasions. OECD is currently looking whether there is support for addressing this comment.