

APPENDIX 2: FURTHER READING AND RESOURCES

▶ **The ICGN [Global Governance Principles](#)**

These globally accepted standards of best practice provide a sound foundation for the development of market-specific codes of best practice for investors to adopt and support as part of their corporate governance programmes.

▶ **The [QCA Code for Small and Mid-Size Quoted Companies](#)**

While the UK Stewardship Code, at the moment, only applies on a mandatory basis to companies with a premium listing, its principles are just as relevant to smaller quoted companies as they are to larger ones. The Quoted Companies Alliance (QCA) Corporate Governance Code for Small and Mid-Size Quoted Companies is a useful reference point for companies in this respect. In judging practice, investors should be mindful of the individual circumstances of the business, reflecting upon its size and complexity. A key focus for smaller quoted companies should be to seek regular and constructive engagement with their shareholders.

▶ **The [AIC Code of Corporate Governance \(Investment Companies\)](#)**

Investment Companies have specific characteristics which commonly lend themselves to alternative governance approaches than those set out in the Code. To that end, the Association of Investment Companies (AIC) Code of Corporate Governance forms a comprehensive guide to best practice. Of particular importance to shareholders is that the board is, and acts, fully independently of the firm providing fund management services. The board of these companies is crucial in ensuring that shareholders are provided with sufficient information for them to understand the risk/reward balance to which they are exposed by holding the shares.

▶ **The [UK Corporate Governance Code \(2018\)](#)**

▶ **The [UK Corporate Governance Code \(2024 – effective 2025\)](#)**

▶ **The [UK Stewardship Code \(2020\)](#)**

▶ **[OECD Principles](#)**

▶ **[IVIS Guidelines](#)**

▶ **[GC100 and Investor Group Guidance on Directors' Remuneration Reporting](#)**

▶ **The [Report on the Taskforce on Pension Scheme Voting Implementation](#)**

▶ **[Institutional Investors Group on Climate Change](#)**

▶ **[Climate Action 100+](#)**

- ▶ **Financial Reporting Council [Corporate Governance and Stewardship mythbuster](#)**

PLSA POLICY & RESEARCH LIBRARY

- ▶ **PLSA [Understanding the Worth of the Workforce: A Stewardship Toolkit for Pension Funds](#)**
- ▶ **The PLSA [Voting Reporting Template and Implementation Statements Guidance](#)**
- ▶ **[Investment Relationships for Sustainable Value Creation: Alignment Between Asset Owners and Investment Managers](#)**
- ▶ **PLSA [Engaging the Engagers: A Practical Toolkit to Help Schemes to Achieve Effective Stewardship Through Their Managers](#)**
- ▶ **[How Do Companies Report on Their Most Important Asset?](#)**
- ▶ **[Worthwhile Workforce Reporting: Good Practice Examples From the UK's Biggest Companies](#)**