



UMANIUS

Corporate Humanism



5

THE INTERACTION FRAMEWORK OF HUMANISTIC GOVERNANCE

March 2025

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UMANIUS is the journal of the Auren Foundation, which, as part of its founding mission, succinctly addresses topics related to corporate humanism. Its aim is to present, propose means of implementation, disseminate, and encourage the values advocated by civic humanism within private and public enterprises and organizations.

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01 Conceptual Framework

The Interaction Model of Humanistic Governance



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A humanistic enterprise is characterised by a governance framework that respects human rights and the biosphere. It is defined by its commitment to engagement with stakeholders (those third parties directly or indirectly affected by the company's operations) and its alignment with the organisation's core mission.

The alignment between corporate objectives and relevant stakeholders becomes the backbone of the company's activity. These two components—objectives and stakeholders—are fundamentally interdependent and should be the foundation of all governance efforts.

The term “enterprise” here encompasses various types of organisations, regardless of their legal structure or whether they operate for profit. In all cases, including humanistic businesses, economic sustainability must underpin the management goals related to each stakeholder. Without a clear and consistent alignment between the objectives and the stakeholders (based on a long-term purpose), organisations risk their own viability.

Humanistic enterprises must implement a coherent and holistic approach to valuing and respecting individuals, the biosphere and broader social impacts. Neglecting any aspect of stakeholder engagement can pose serious risks, undermining operational efficiency and long-term sustainability. For instance, focusing solely on client relations while ignoring employee well-being, or investing in team cohesion while mismanaging natural resources, may result in reputational damage or a loss of opportunities in competition compared to more integrating and conscientious operators.

¹ For the purposes of this discussion, “governance” is used synonymously with responsible management.

Dialogue with all stakeholders is a key factor to ensure effective governance within a humanistic enterprise.



Title of Artwork: Fragment from “Man at the Crossroads” (also known as “Man, Controller of the Universe”) by Diego Rivera.

This image features a detail from the mural “Man, Controller of the Universe,” located in the Palacio de Bellas Artes, Mexico City.

Author: Écluseffe (own work)

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“VII. Reproduction, communication, and distribution by means of drawings, paintings, photographs and audiovisual methods of works visible from public spaces.”

File created on 28 August 2009

Uploaded on 22 November 2009

Source: Wikipedia – “Mexico – Bellas Artes – Fresque Rivera ‘Man at the Crossroads’ – Diego Rivera”



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The European Union and other jurisdictions mandate the disclosure of sustainability-related corporate information, encompassing environmental, social and governance (ESG) aspects. Other companies choose to disclose such information voluntarily. Humanistic enterprises should embrace this obligation as an opportunity to showcase their policies and achievements in a format consistent with peer organisations, and to contribute to building a more just and equitable society.

Enhancing such disclosures with goals for improvement can further drive efficiency and sustainability, leading to more engaged employees, more loyal customers, more collaborative suppliers and a broader community more positively in line with the business.

“ The European Union and other jurisdictions mandate the disclosure of sustainability-related corporate information, covering environmental, social and governance (ESG) dimensions. ”



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A General Approach to the Common Interactions between Objectives and Stakeholders in the Framework of Humanistic Governance

EMPLOYEES	Motivation and engagement; fair compensation; health and safety in the workplace; respect and professional development in equal conditions; job security; work-life balance; training; reasonable working days.
EXECUTIVES & MANAGERS	Respect for their decision-making autonomy; performance-based incentives; career progression; potential access to company ownership; training.
OWNERS/ SHAREHOLDERS	Recovery of investment with returns; regular transparent reporting. Long-term investors also expect sound risk management and co-operation with other stakeholders. Socially responsible investors value respect for human rights and the biosphere as cornerstones of long-term corporate progress.
CUSTOMERS	Loyalty through products and services that deliver value and align with their values; fair pricing; eco-design; eco-efficiency in production; quality, safety, and reliability; pre- and post-sales support and communication.
SUPPLIERS	Trust-based, mutually beneficial relationships; fair and transparent selection processes; fulfilment of contractual terms; reasonable pricing, payments, exclusivity clauses, delivery timelines and quality standards; joint investment in product improvements when applicable.
COMPETITORS	Respect for free competition; fair play; ethical conduct in the marketplace; responsible collaboration for the improvement of market practices to benefit all.
SOCIAL ACTORS	Diverse expectations and demands; transparency; respectful and meaningful participation; opportunities for consultation and influence.
PUBLIC AUTHORITIES	Legal compliance to reduce operational risks and maintain corporate reputation.
INTERESTED COMMUNITIES	Operations that avoid risks to people or the environment; active support for local development.
GENERAL PUBLIC	Ethical behaviour; transparent communication; legal compliance; adherence to international best practices; positive contributions to societal progress; respect for the community and the environment.
FUTURE GENERATIONS	Business practices that preserve the natural balance and vital resources; commitment to education and professional development.





Civic Agenda

Framework for
Interaction
...

Civic Stakeholders

The fundamental responsibility of a company is to respect human rights and the biosphere. From a humanistic perspective, this responsibility is primarily based on the International Bill of Human Rights and the Charter of Fundamental Rights of the European Union. It is further supported by the Ten Principles of the UN Global Compact—clarified in several respects by the UN Guiding Principles on Business and Human Rights—and is in line with the Sustainable Development Goals (SDGs).

Civic stakeholders are taken as comprising two broad categories:

a. Conventional civic stakeholders

These include individuals or groups who can be reasonably expected to be significantly affected by a company's operations, or whose actions may reasonably influence the company's ability to successfully implement its strategies and achieve its goals. These stakeholders fall within the company's direct sphere of operations.

b. Non-conventional civic stakeholders

These refer to broader communities that lie beyond the company's immediate sphere of activity but extend its area of concern. The company demonstrates a proactive interest in these stakeholders by going beyond standard expectations, whether through environmental and social initiatives or philanthropic efforts. These stakeholders belong to what can be described as the company's extended operational sphere.

Together, both categories (conventional and non-conventional) constitute the company's civic stakeholder group within the framework of a humanistic enterprise.



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The Practical Guide to Integrating the SDGs into Corporate Reporting offers detailed guidance to companies on how to incorporate the SDGs into their sustainability reports. It supports the definition of priority targets and the choice of appropriate indicators.

Guide link (Spanish):

www.pactomundial.org/wp-content/uploads/2019/07/Integrando-los-ODS-en-el-reporting-corporativo-gu%C3%ADa-pr%C3%A1ctica.pdf

The 2023 Sustainable Development Goals Report, developed by the UN Department of Economic and Social Affairs in collaboration with the UN Statistical System, covers data from over 200 countries and territories. Of approximately 140 measurable targets, about half show moderate to severe deviation from the desired trajectory. Moreover, more than 30% have made no progress or have regressed to below the 2015 baseline.

Report summary (Spanish):

www.miteco.gob.es/es/ceneam/recursos/materiales/informe-ods-naciones-unidas.html

According to recent data, companies in Spain save €3.254 billion annually due to unpaid overtime.

Full report (Spanish):

www.europapress.es/economia/laboral-00346/noticia-empresas-ahorran-3254-millones-euros-anuales-horas-extras-no-pagadas-ccoo-20240923165429.html

The EU Directive 2024/825, dated 28 February 2024, amended Directives 2005/29/EC and 2011/83/EU to empower consumers for the green transition by enhancing protection against unfair practices and improving access to accurate information.

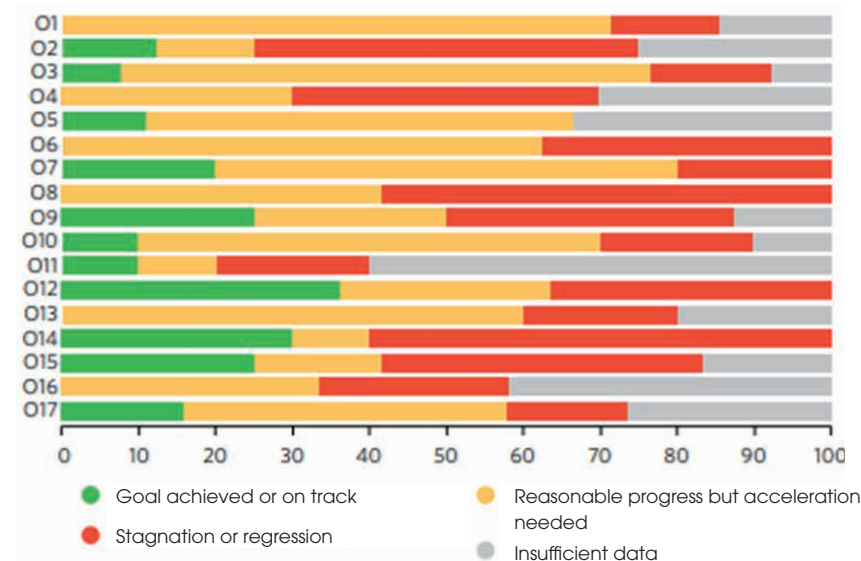
Directive text (Spanish):

www.boe.es/buscar/doc.php?id=DOUE-L-2024-80326

SUSTAINABLE DEVELOPMENT GOALS



Progress of the 17 SDGs based on assessed targets (2023 or latest available data, by %)



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2024 Report – III Sustainability Observatory in Ibero-America

CEOE-CEIB Report (Spanish):

www.ceib.info/sites/ceoe-ceib/files/content/file/2024/06/03/19/iii-observatorio-de-la-sostenibilidad-en-iberoamerica.pdf

Spain's 10 Most Polluting Companies

Article (Spanish):

www.elperiodicodelaenergia.com/las-10-empresas-que-mas-contaminan-en-espana-electricas-petroleras-y-ce-menteras-lideran-el-ranking

IState of ESG in Spanish SMEs – May 2024 Report (Spanish Chamber of Commerce)

Report (Spanish):

www.camara.es/sites/default/files/documents/INFORME%20SITUACION%20N%20DE%20LA%20ASG%20EN%20LA%20PYME%20ESPA%20C3%91OLA.pdf#:~:text=Con%20el%20prop%C3%B3sito%20de%20medir%20este%20avance

Corporate Governance Reports for Listed Companies – 2023 (Spanish Securities Market Commission)

Report (Spanish):

www.cnmv.es/DocPortal/Publicaciones/Informes/LAGC2023.pdf

Public authorities, in compliance with transparency obligations toward stakeholders, are required to submit their accounts to Courts of Audit or equivalent oversight bodies. These reports are available through Spain's Public Accountability Portal:

www.rendiciondecuentas.es



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The Role of Business



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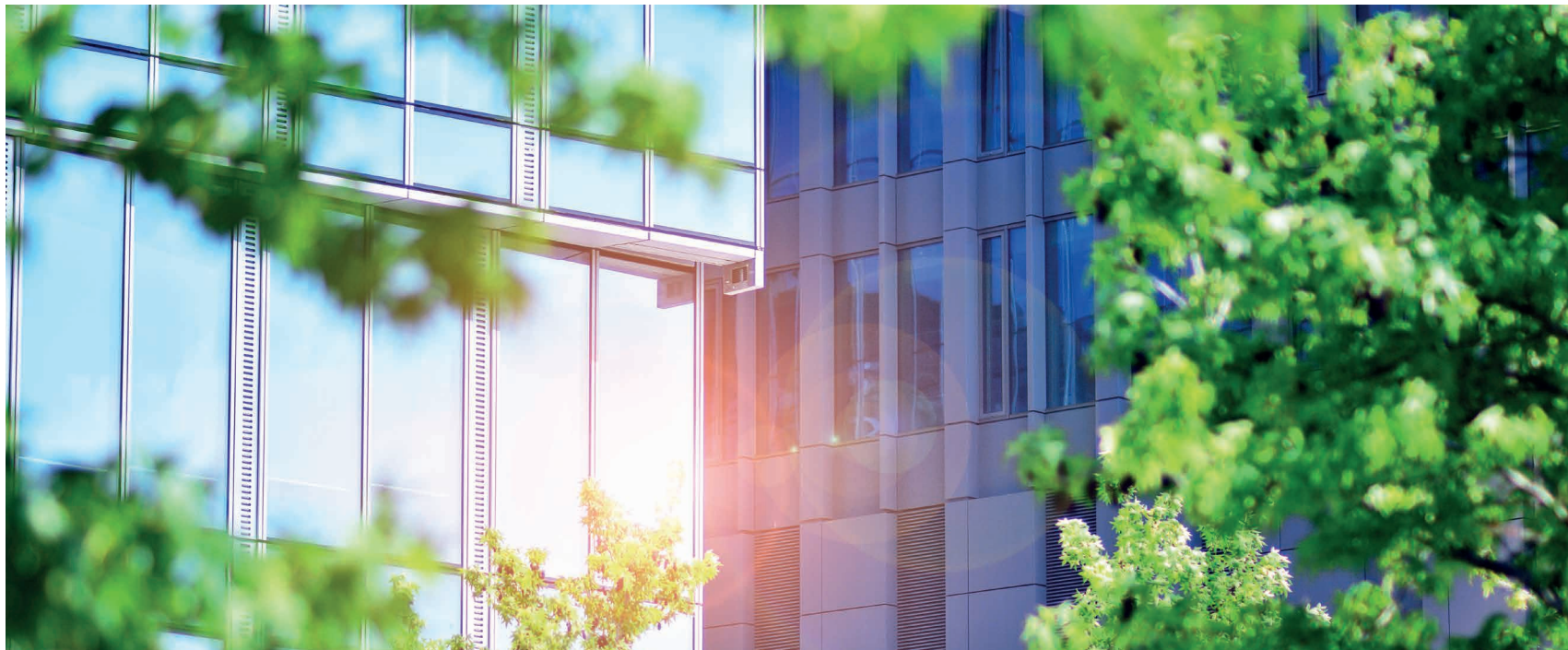


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- » Identifying civic stakeholders across all spheres of influence.
- » Engaging in analysis and dialogue with a representative sample of stakeholders to understand their interests, expectations, power dynamics and needs.
- » Classifying and prioritising civic stakeholders based on analytical outcomes and the strategic relevance to the company's purpose.
- » Defining specific civic management objectives tailored to each stakeholder group, in line with the company's humanistic governance principles.
- » Establishing governance metrics in order to evaluate the impact on both the affected stakeholder groups and on the company's overall performance.



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Purpose-Driven Narratives

A Sentence in a Heated Discussion



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Manuel and Joan are having coffee in the company cafeteria. For the past week, rumours have been circulating that their company, Aromas y Perfumes S.L., is considering consolidating its operations in Altea, which would mean closing the Llinars site located 40 kilometres north of Barcelona.

The topic had already been discussed two years earlier when Aromas y Perfumes acquired its competitor, Perfums La Marina S.L., based in La Vila Joiosa near the city of Alicante. The latter primarily supplied large retail chains. At the time, management assured everyone that both facilities would remain operational due to their different market orientations. Nonetheless, concerns about a potential consolidation have lingered ever since.

These concerns have resurfaced following a meeting between the HR Director and union representatives to negotiate salary increases. During the meeting, the director remarked that the company's situation was challenging due to intensifying competition and, consequently, that substantial salary adjustments were unlikely. Instead, cost-cutting measures would be necessary to remain competitive, hinting at potential early retirements or staff relocations. After the initial shock, he reassured them that no formal decisions had yet been made.

For now, it remains only a rumour - or a veiled threat. However, if confirmed, it would be a serious matter. News spread rapidly through all departments and even beyond the company. If the consolidation does go ahead, some employees may be offered early retirement. Much would depend on the terms. But for many, like Manuel and Joan, this comes at a difficult age: too young for early retirement, yet too old to easily find a new job.

Relocation to Vila Joiosa might be an option, but it's not a simple one. What about their partners' jobs? Their children's schools? Their homes? Their entire lives—family, friends, community—are

rooted in Llinars, and starting over elsewhere is often traumatic. Manuel thinks about his teenage children, who are at that age when their social circle and surroundings are crucial.

Their friend and union representative, Víctor, has tried to reassure them. If this threat materialises, they will mobilise. Political support will also be necessary. Aromas y Perfumes S.L. has received substantial subsidies from the Catalan government for modernising its machinery and reducing its environmental impact. In addition, the local council had offered favourable conditions just five years ago when the factory expansion was approved.

The company was even awarded a prize by the Regional Chamber of Commerce for reducing its ecological footprint and it takes pride in its environmental commitments. The factory has optimised water recycling and updated its systems, making it one of the most modern in the industry. Ultimately, the only justification for the move seems to be the lower operating costs in Vila Joiosa.

The employees are hoping for customer backlash against the relocation and believe that their feedback could play a decisive role in stopping or mitigating the impact. Perhaps part of the workforce could continue operating from the Llinars site, working in co-ordination with Vila Joiosa as they have done until now. Fragrance development involves extensive testing across a wide range of products from detergents to cosmetics and even including food. Selecting the right blend requires countless in situ trials. It is a delicate process aimed at crafting unique sensory experiences that resonate with consumers. Clients trust the team that works closely and responsively with them.



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Suppliers would also be affected. Many of them have already voiced their concerns to the purchasing team. They are primarily farmers or small businesses that have partnered with Aromasy Perfumes S.L. since its founding by the father of the current owners. These partners stood by the company through financial hardship when one of its largest clients was lost. Now, they feel almost betrayed on hearing about the possible relocation through rumours rather than directly.

On the Monday following the union meeting, the management committee held an urgent session with shareholders to assess the growing unrest. The company even had to publicly deny

to local residents that it had plans to close the Llinars site. What became clear was that numerous stakeholders were watching the company's actions closely.

Until now, the leadership had paid little attention to how their decisions were communicated to stakeholders. The rumour had clearly impacted the company's reputation. Beyond postponing any decision about relocation, at least for the time being, they reached a key conclusion: the company must communicate more transparently and listen more actively to all its stakeholders.



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"When the pace of change accelerates, companies can no longer rely on their former business practices to sustain prosperity."

PHILIP KOTLER

"The keystone of successful business is cooperation. Friction retards progress."

JAMES CASH PENNEY

"The lack of specificity around stakeholder identity remains a serious obstacle to the further development of stakeholder theory and its adoption in actual practice by business managers. Nowhere is this shortcoming more evident than in stakeholder theory's treatment of the constituency known as 'community.'"

R. EDWARD FREEMAN

"Low emotional intelligence in the workplace inevitably affects economic performance. When it is extreme, companies can fail and disappear."

DANIEL GOLEMAN

"A good government implies two things; first, fidelity to the objects of the government; secondly, a knowledge of the means, by which those objects can be best attained."

JOSEPH STORY

"The pleasure of governing must certainly be exquisite, if we may judge from the vast numbers who are eager to be concerned in it."

VOLTAIRE

"You can only govern men by serving them. The rule is without exception."

VICTOR COUSIN

"The problem is, of course, that these interest groups are all asking for changes, but their enthusiasm for change rapidly disappears when it affects the core of their own interests."

ANGELA MERKEL



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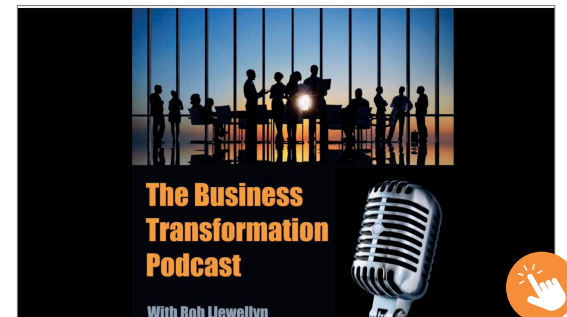


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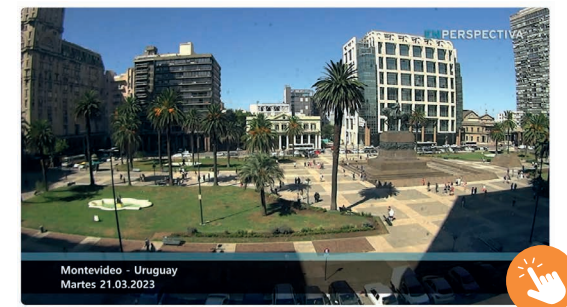
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Interview: Managing Stakeholder Relationships – Lynda Bourne



Corporate Governance: What It Is and Why It Matters for Business Growth



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Stakeholder Agents



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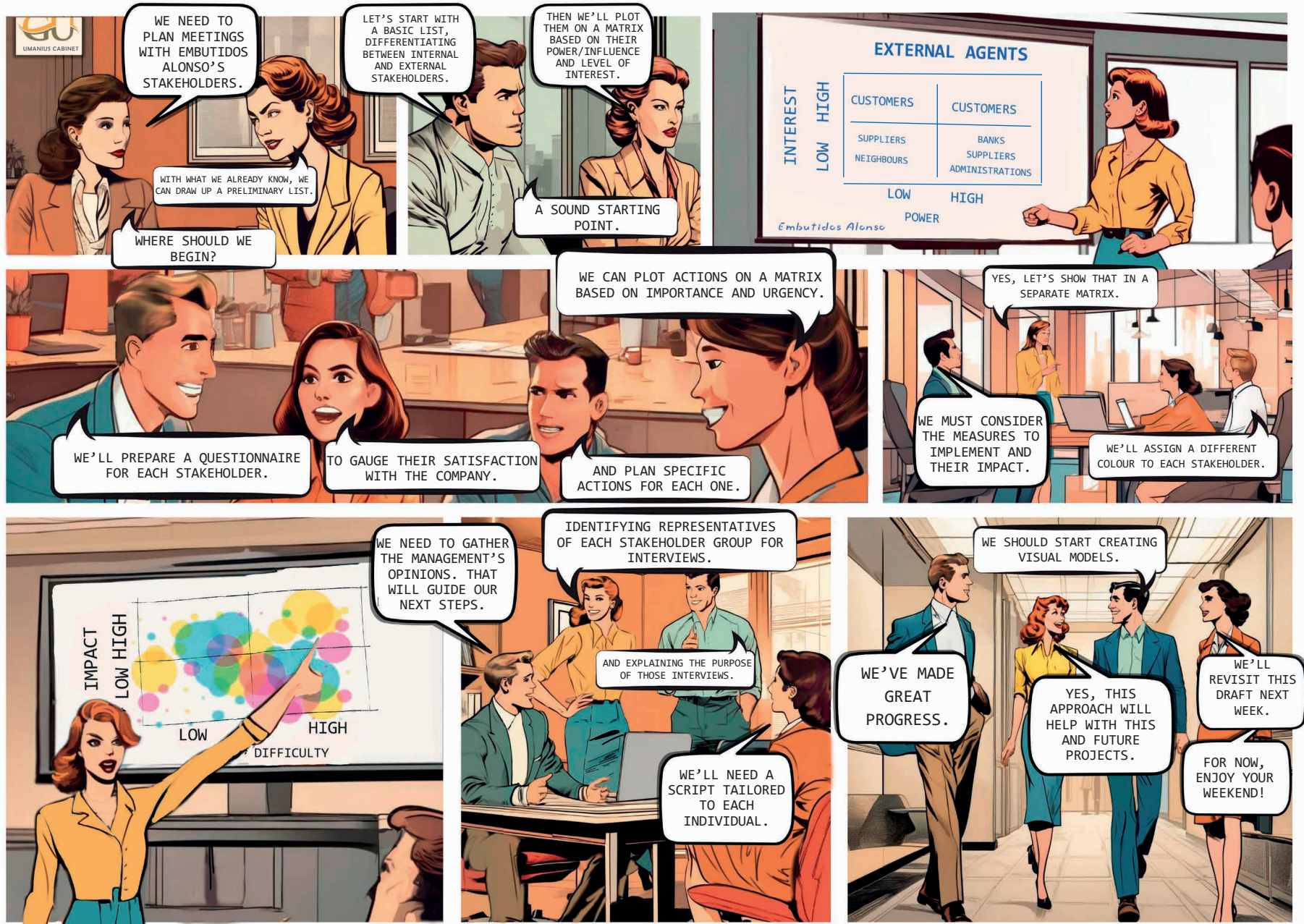


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Illustrations for the comic page are by Roberto Catalá Nacher.

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