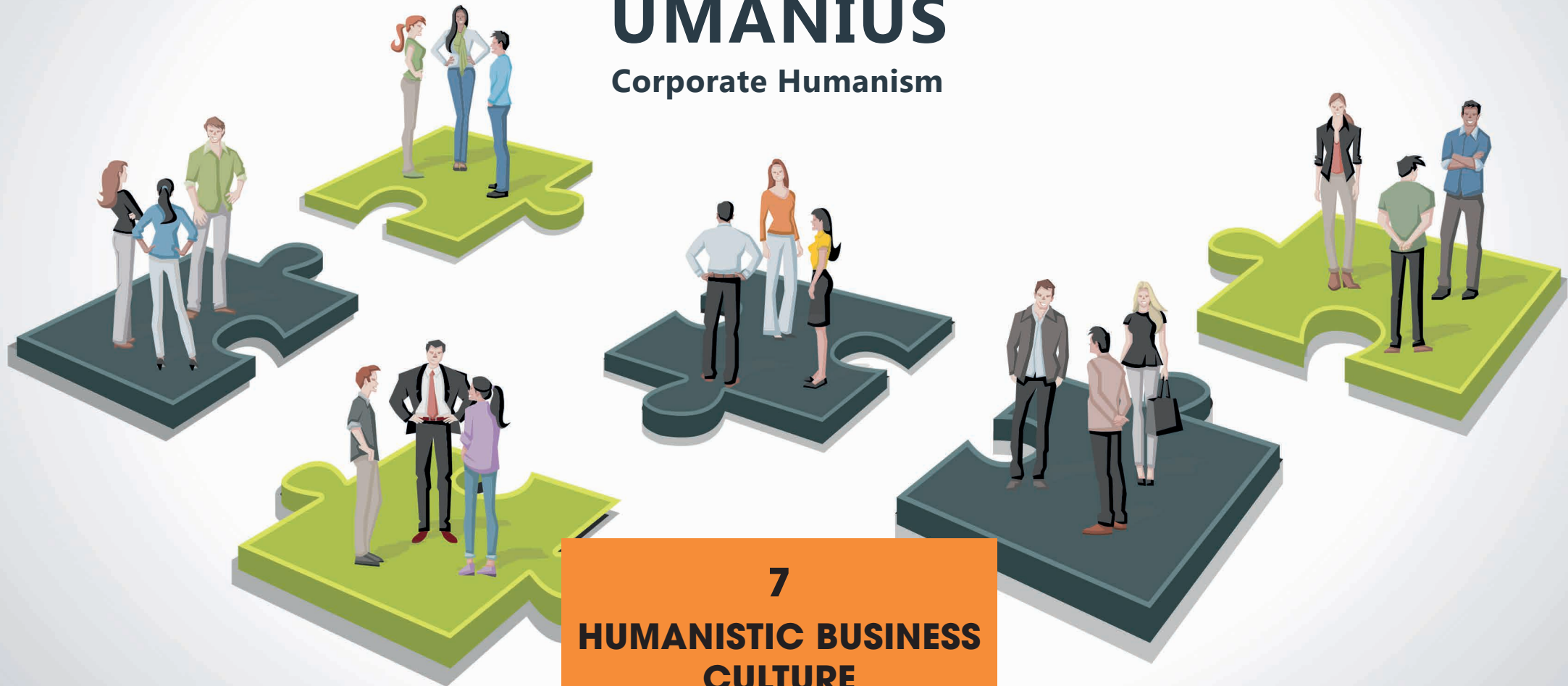




UMANIUS

Corporate Humanism



7

**HUMANISTIC BUSINESS
CULTURE**

May 2025

Contents

	01. Conceptual Framework	3
	02. Key Data	6
	03. The Role of Business	8
	04. Purpose-Driven Narratives	10
	05. Inspirational Quotes	13
	06. References	15
	07. Umanius Editorial Team	18

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.

01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

3

01 Conceptual Framework

Humanistic Business Culture



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC BUSINESS CULTURE

May 2025

The culture of a business, together with an organisation's vision and mission, constitutes its philosophy. To fully embrace a humanistic nature, it is essential to integrate a clearly defined commitment to each group of stakeholders. A company's values are expressed through its culture, which comprises the shared set of principles, norms, symbols, myths and behavioural patterns that serve as a reference framework and define the company's identity.

Business culture determines the nature of relationships with stakeholders and plays a crucial role in organisational performance. It is also an intrinsic part of the company's history (shaping and being shaped by its mission and vision) and has a profound influence on its policies, structural organisation, strategies and objectives. The culture of a business must align with the company's purpose, which differentiates and defines it. Values based on human rights and respect for the biosphere are essential components of a humanistic business culture.

"Plato in Dialogue with His Disciples" reflects essential elements of ethics and respect—foundational pillars of business culture—captured in his Dialogues.



Title of the artwork: Plato's Academy Mosaic
Mosaic (86 x 85 cm) discovered in Pompeii, at the Villa of T. Siminius Stephanus (outside the Porta Vesuvia), currently held at the National Archaeological Museum of Naples (Inventory N° 124545).
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Created: 29 July 2015
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Source: Wikipedia
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01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

UNIVERSAL VALUES AND BUSINESS CODE OF CONDUCT

Not all values stem from ethics. In addition, the existence of universal values is a topic debated in moral philosophy and cultural anthropology. However, there is ample evidence of certain values being present across diverse civilizations.

From this anthropological standpoint, ethical values co-exist with material, biological, personal development, intellectual, social, political-economic, aesthetic and transcendent values.

The body of principles that constitutes a company's culture is often formalised in a Code of Conduct, which permeates all corporate policies. These values can serve as a basis for the discussion and development of such codes. The resulting principles should guide the organisation through the variety of scenarios it faces in its corporate journey.

Each company's reflective process is unique, leading to a distinct set of principles and a Code of Conduct that embodies its specific identity. For a company with a humanistic vocation, its Code of Conduct and governance model must reflect humanistic values.

VALUES

Ethical	Goodness: benevolence; truth: sincerity; justice: common good; equality; solidarity: sharing; peace: harmony...
Material	Wealth; respect for property; moderation versus excess...
Biological	Ecology; health...
Personal Development	Personal identity; self-realisation; positive self-conception; personal autonomy; self-confidence; responsibility; self-acceptance; inner strength; existential joy...
Intellectual	Knowledge; beliefs and traditions; skills of expression and comprehension; critical thinking; intellectual skill development; work habits and techniques...
Social	Human dignity; dialogue and communication; freedom of expression; democratic co-existence; tolerance; understanding; co-operation and participation; love and friendship; family; fidelity; service-minded attitude...
Political-Economic	Work; productivity; political participation; political identity...
Aesthetic	Beauty; creativity; personal expressiveness...
Transcendent	Religious beliefs; spiritual meaning of life; hope...

The Code of Conduct

A Code of Conduct is indispensable for most organisations, even if not legally mandated. It expresses both the legal framework and the ethical standards an organisation commits to when carrying out its activities while honouring universal values. It also serves as a behavioural guide for all personnel, addressing not only compliance issues but also the broader set of values adopted by the company to guide its stakeholder relations.

When implemented effectively, a Code of Conduct enhances transparency and safeguards the company from potential violations that could result in legal penalties, serious sanctions or reputational damage.





Conduct Committees are responsible for ensuring that a company's actions and decisions, as well as those of its personnel, are in line with its Code of Conduct and internal policies, which are expressions of its culture. Their primary objective is to prevent misconduct and address behavioural issues, thus ensuring organisational integrity and transparency.

To maintain independence and effective oversight, these committees should operate outside the executive line, reporting directly to the strategic apex (e.g. board of directors, executive leadership, management committee).

The Conduct Committee

Conduct Committees are responsible for ensuring that a company's actions and decisions, as well as those of its personnel, are in line with its Code of Conduct and internal policies, which are expressions of its culture. Their primary objective is to prevent misconduct and address behavioural issues, thus ensuring organisational integrity and transparency.

To maintain independence and effective oversight, these committees should operate outside the executive line, reporting directly to the strategic apex (e.g. board of directors, executive leadership, management committee).

Functions of the Conduct Committee

- » Developing and updating the Code of Conduct.
- » Organising training programmes and seminars to promote the principles outlined in the Code.
- » Monitoring adherence to the Code through regular audits.
- » Investigating and addressing reports of inappropriate behaviour, fraud, conflicts of interest or similar issues.
- » Providing guidance to employees and leadership on ethical dilemmas.
- » Maintaining confidential open reporting channels for behavioural concerns.
- » Evaluating non-compliance cases and recommending corrective or disciplinary actions when necessary.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

**No 7 - HUMANISTIC
BUSINESS CULTURE**

May 2025

7

02

Key Data



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

Between 2015 and 2018, Spanish courts handed down 48 criminal convictions against companies.

Source: Cinco Días - El País

https://cincodias.elpais.com/legal/2019/04/18/juridico/1555581770_860308.html

According to the 2024 Forética Report, six out of ten Spanish citizens (based on a statistically representative sample) believe that sustainability must be a corporate priority, while eight out of ten consider it important.

The OTS Panel Study (Organisation of Work and Health), funded by the Government of Catalonia and conducted by the POWAH-UAB research group on psychosocial risks, presents concerning data regarding working conditions in Spain and their impact on workers' health.

40% of employees report emotional distress; 22.5% are at risk of moderate depression, and 2.5% are facing severe depression. This is accompanied by a high rate of use of medication associated with work-related issues.

Workplace absenteeism continues to rise in Spain. In the third quarter of 2024, it increased by 0.5% compared to the previous year, reaching a rate of 7.5% of the workforce. According to the "10th Quarterly Report on Absenteeism and Workplace Accidents" by Adecco, this figure means that 1,181,021 salaried employees did not attend work during that period.

Source: Noticias Trabajo – Huffington Post

<https://noticiastrabajo.huffingtonpost.es/empleo/el-absentismo-laboral-en-espana-suba-hasta-el-75-mas-de-un-millon-de-personas-no-acudan-a-su-puesto-de-trabajo/>.

The Current Status of Women in the Labour Market study, conducted by Fundación Personas y Empresas and Mutua Universal (2023), reveals several key insights into women's position in the workplace:

- » Women represent the majority of those with higher education qualifications (83% compared to 43% of men) yet they hold only 35% of senior leadership positions.
- » Family caregiving responsibilities fall disproportionately on women:
 - Women aged 35–55 account for 21% of part-time employees, compared to just 6% among men.
 - 87% of all leaves of absence for caregiving (whether for children or elders) are taken by women in this age group.
- » The average gender pay gap has narrowed significantly over the past decade, dropping from 22.5% to 18.7%. The Madrid Autonomous Region stands out for having a lower-than-average gap: 2% below the national average and below other high-GDP regions such as Catalonia and Navarre.

Source: Fundación Personas y Empresas

www.fundacionpersonasyempresas.org/actualidad/vi-observatorio-de-la-mujer-trabajadora



83%

OF WOMEN HOLD
HIGHER EDUCATION



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

**No 7 - HUMANISTIC
BUSINESS CULTURE**

May 2025

9

03

The Role of Business



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

Use of clear and accessible language to ensure full understanding by all personnel.

Integration of the Code of Conduct into corporate governance, embedding it in policies, strategies and management processes in order to make it an operational habit and the cornerstone of corporate culture.

Clear communication of consequences in the event of any non-compliance with the Code.

Establishment of a Conduct Committee, responsible for training, guidance, auditing and evaluating the principles of the Code, and ensuring its effective implementation and continual improvement.

Creation of a whistleblowing channel, available to both internal and external stakeholders, guaranteeing confidentiality and anonymity for reports on unethical behaviour.

Planning and execution of monitoring, measurement and improvement processes, including:

- » Periodic, well-documented management reviews to assess compliance with the Code.
- » Implementation of preventive and corrective measures and, where appropriate, proposals to improve the Code itself.
- » Regular independent audits to validate adherence and encourage transparency.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

11

04

Purpose-Driven Narratives

The Merger of Mercalocal and Occidental Market



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

It had been a journey spanning four decades - one that began as a dream and grew into Mercalocal, a regional supermarket chain. Abel, its founder and a self-made entrepreneur, had built his small empire from the ground up. He forged strong ties with the communities where his stores operated. Employees were neighbours, customers were loyal, and local suppliers - especially those providing fresh products - were essential to his success.

But Abel had reached a crossroads. With no family to inherit the business and retirement increasingly appealing, the arrival of Occidental Market (a multinational retail chain) presented a pivotal opportunity. Their goal: to expand into new regions as a gateway to broader international markets.

Occidental Market operated differently. Its model was based on efficiency, agility and profitability. Employees were relocated according to operational needs. Training was rigorous. Wages were competitive. Prices were slightly higher, but centralised procurement enabled economies of scale. The company was publicly traded.

Alexia, the CEO of Occidental Market, was a highly accomplished leader, fluent in multiple languages, an MBA graduate from Harvard and an active participant in global executive education. Her vision was unequivocally international.

Negotiations between Abel and Alexia, along with their leadership teams, led to a comprehensive proposal: Occidental Market would acquire Mercalocal. The offer was compelling: Abel would receive shares in the acquiring entity plus a monetary payment equivalent to 30% of his company's value.

The merger would entail significant changes. Employees would undergo retraining and adapt to Occidental's work standards. Local suppliers and customers would likely see their relationships redefined. There were clear cultural and strategic differences between the two companies: Mercalocal prized itself on local roots, proximity and human connection, whereas Occidental Market prioritized standardisation and scale.

Abel consulted with union representatives and listened to stories of loyalty and long-standing service from employees, customers, and suppliers, many of whom had become close friends over the years.

Facing a difficult decision, Abel voiced his concerns in meetings with Alexia and the negotiating teams. He emphasised that Mercalocal's strength lay in adaptability, empathy, flexibility and community values. Alexia acknowledged these aspects, but emphasised the need for consistency, growth and financial sustainability.

The cultural divide was evident. Nevertheless, both leaders recognised a shared purpose: to evolve in ways that would better serve customers and increase their positive impact on all stakeholders. In that shared vision, the real negotiation had only just begun.



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

13

05

Inspirational Quotes



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

"We can change culture if we change behavior."

AUBREY DANIELS, AMERICAN PSYCHOLOGIST AND AUTHOR

"The real competitive advantage in any business is one word only, which is 'people'."

KAMIL TOUME, LEADERSHIP CONSULTANT

"If you are lucky enough to be someone's employer, then you have a moral obligation to make sure people do look forward to coming to work in the morning.."

JOHN MACKEY, LEADER OF THE NATURAL FOODS MOVEMENT AND AMERICAN AUTHOR

"So culture really only matters when there is a problem. In the same sense that personality only matters when things aren't working right for you. Otherwise it's just there. It's part of you."

EDGAR SCHEIN, SWISS BUSINESS THEORIST AND PSYCHOLOGIST

"No matter how brilliant your mind or strategy is, if you're playing a solo game, you'll always lose to a team."

REID HOFFMAN, CO-FOUNDER OF LINKEDIN

"Engendering a culture of trust also does wonders."

PATRICK CAMPBELL, CO-FOUNDER AND CEO OF PROFITWELL

"Culture tells us what to do when the CEO isn't in the room, which is of course most of the time."

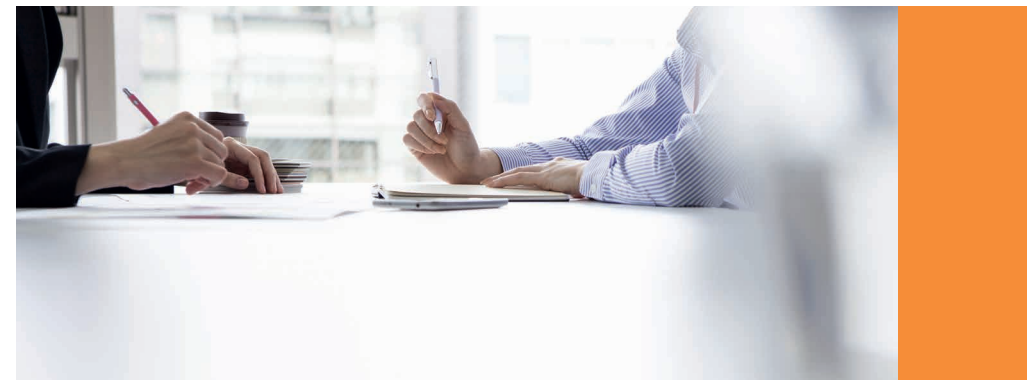
FRANCES FREI AND ANNE MORRIS, AUTHORS, SPEAKERS, EDUCATORS AND ADVISORS ON LEADERSHIP AND ORGANISATIONAL TRANSFORMATION

"Shaping your culture is more than half done when you hire your team."

JESSICA HERRIN, AMERICAN ENTREPRENEUR, KNOWN FOR EMPOWERING WOMEN THROUGH ENTREPRENEURSHIP

"Maintaining an effective culture is so important that it, in fact, trumps even strategy."

HOWARD STEVENSON, AMERICAN ENTREPRENEUR AND ACADEMIC IN THE FIELD OF ENTREPRENEURSHIP



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

**No 7 - HUMANISTIC
BUSINESS CULTURE**

May 2025

15

06

References

Bibliography

Websites

Videos



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



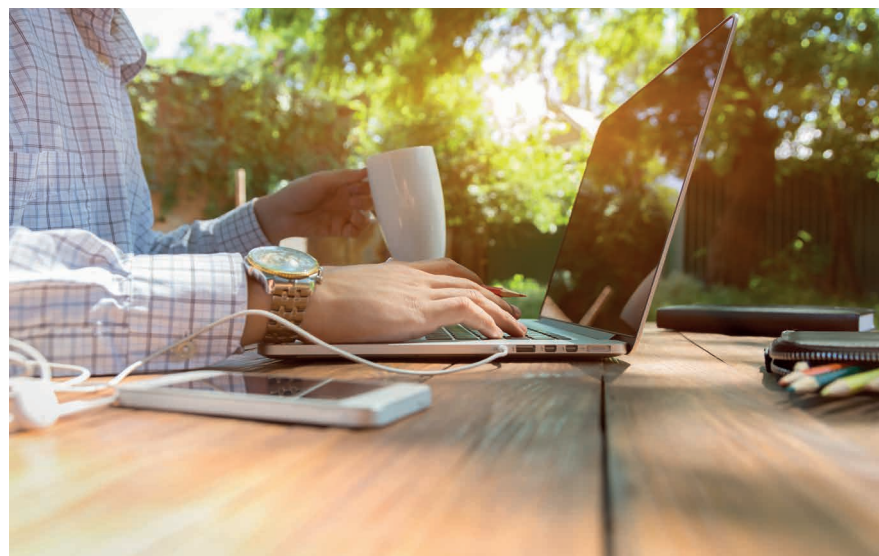


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01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025

17

Videos

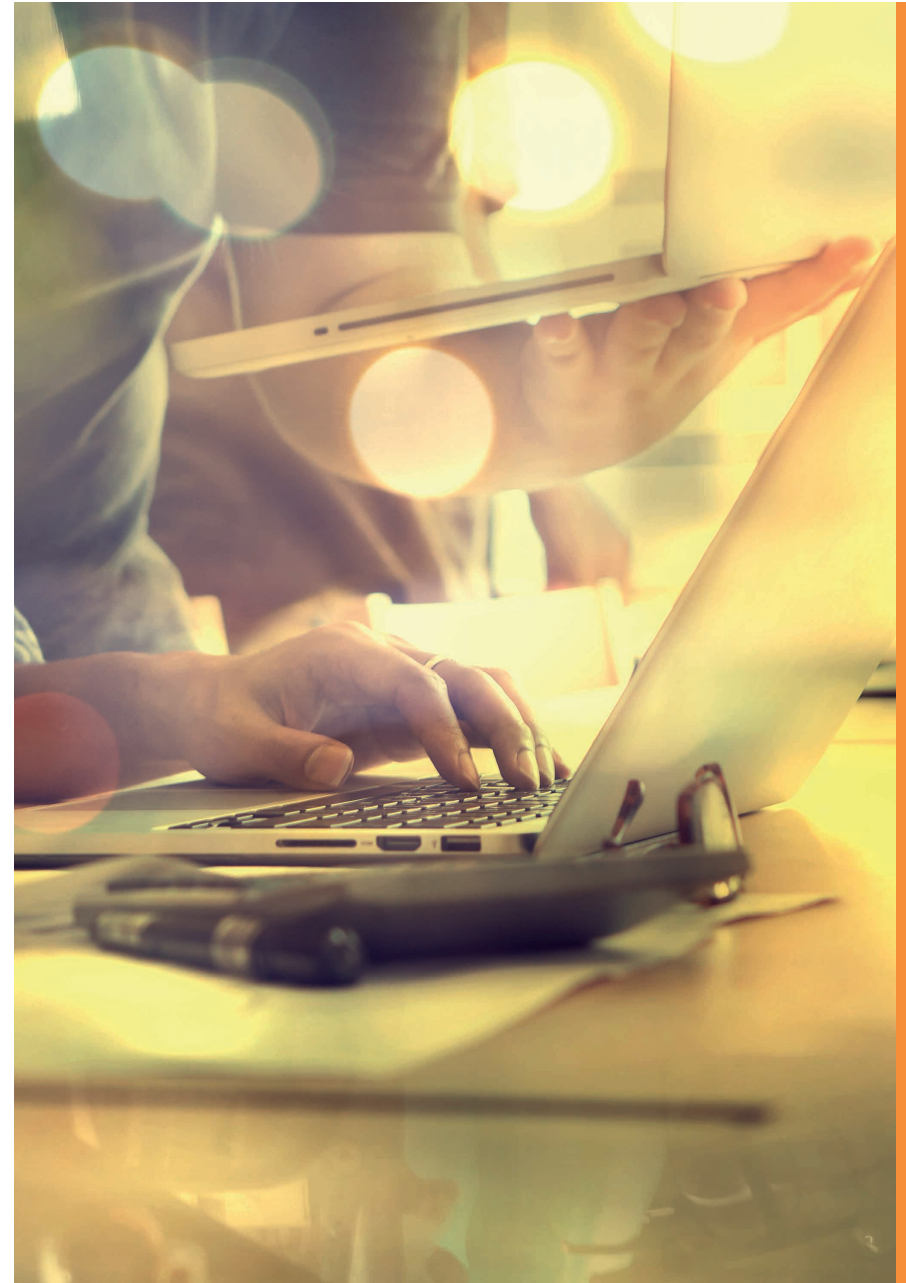
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Who Defines Company Culture?, José Luis Rocés
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01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

UMANIUS
EDITORIAL TEAM



CONTENTS

**No 7 - HUMANISTIC
BUSINESS CULTURE**

May 2025

18

07



The Ethics Committee



UMANIUS
Corporate Humanism

No 7 - HUMANISTIC BUSINESS CULTURE - May 2025



01

CONCEPTUAL
FRAMEWORK

02

KEY DATA

03

THE ROLE OF
BUSINESS

04

PURPOSE-DRIVEN
NARRATIVES

05

INSPIRATIONAL
QUOTES

06

REFERENCES

07

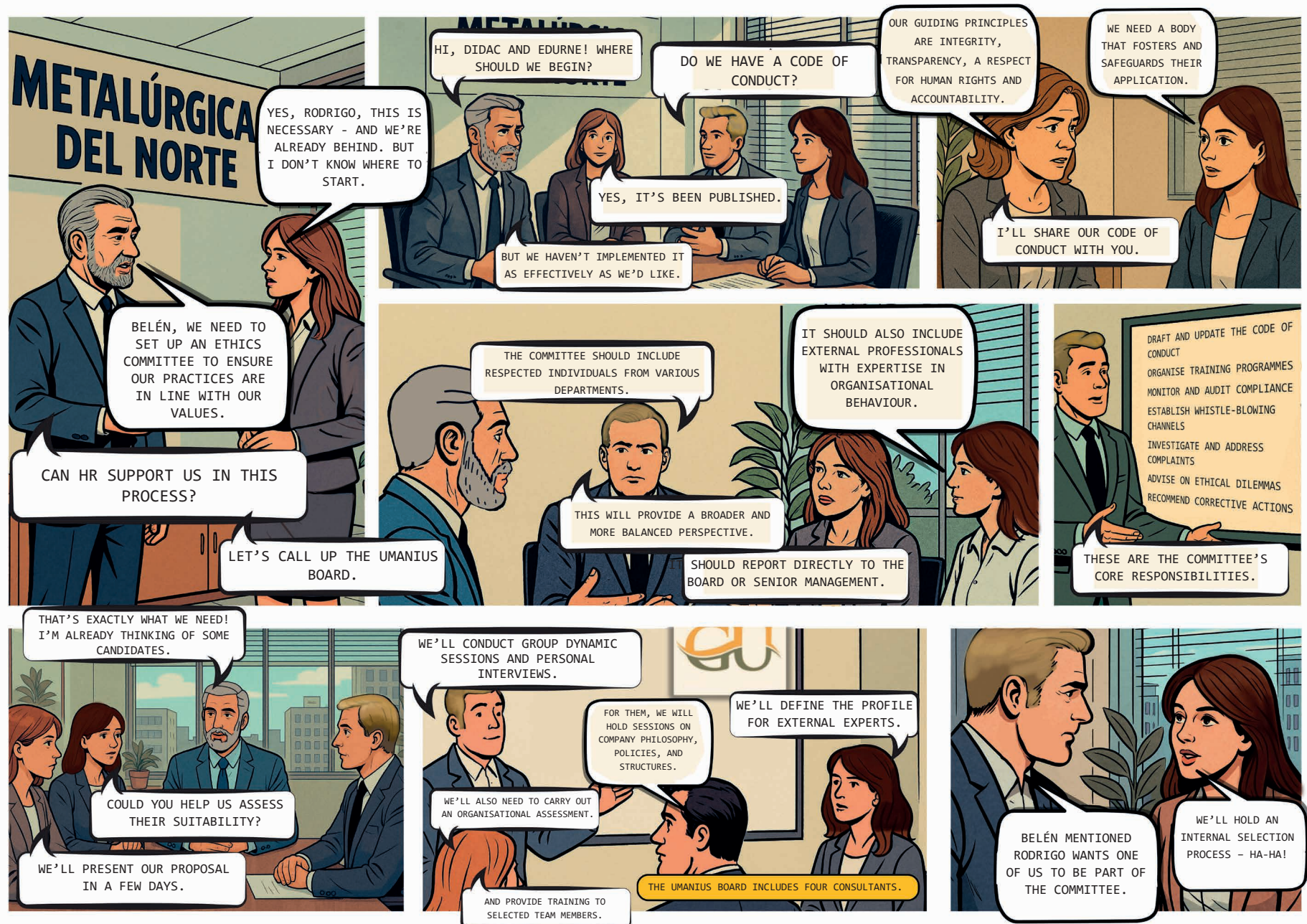
UMANIUS
EDITORIAL TEAM



CONTENTS

No 7 - HUMANISTIC
BUSINESS CULTURE

May 2025





UMANIUS

Corporate Humanism

7

HUMANISTIC BUSINESS CULTURE

May 2025

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