



UMANIUS

Corporate Humanism



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THE HUMANISTIC ENTERPRISE

January 2026

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UMANIUS is the publication of 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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Conceptual Framework

The humanistic enterprise



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Society is increasingly calling for civic-minded behaviour. Today's reality reveals a growing social activism demanding higher standards of aptitude and conduct from enterprises¹, which are now scrutinised by traditional media and digital platforms alike. This scrutiny means every detail of their operations, philosophy², policies, strategies, use of resources, structures and leadership style becomes more transparent.

As a result, companies are being compelled to engage more deeply, to embrace civic commitment³. Around the globe, driven by social, economic, cultural and legal forces, as well as by their own stakeholders (employees, clients, suppliers, owners, etc.), enterprises are reconfiguring their management in accordance with this new paradigm, shifting from a purely industrial and financial capitalism to a more humanistic form. In this respect, humanism becomes the reference framework for civic-minded enterprises.

Within the Welfare State, companies hold a key position as one of the three main pillars of economic activity: families, as the basic units of consumption; businesses, as units of production and distribution of goods and services; and the State, as both provider and consumer, also endowed with the power to levy taxes from both companies and families, and to redistribute them in accordance with established policies.

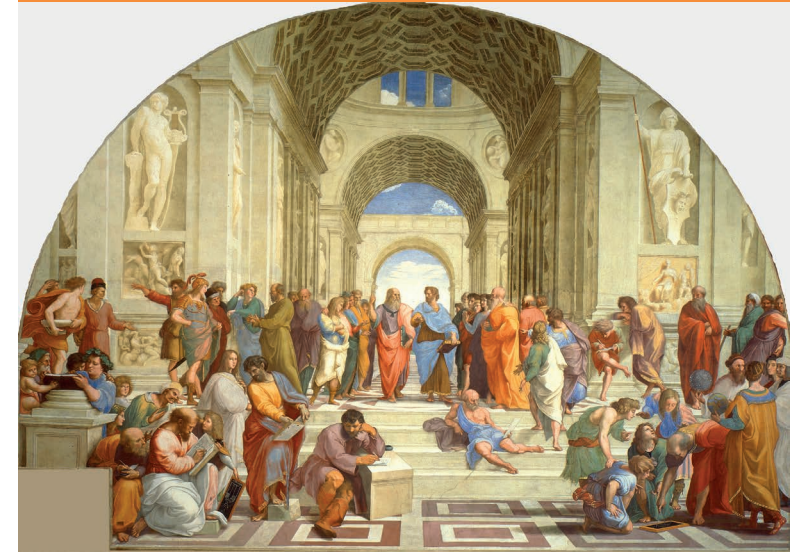
Enterprises are increasingly regarded by society as institutional actors, performing a role that should also serve the public interest. As such, they transcend individual will by embracing a purpose viewed as a social good. Seen in this way, the enterprise emerges from a complex web of internal and external agreements

¹ The term "enterprise" includes all forms of public and private organisations, both for-profit and not-for-profit.

² "Philosophy" is used here in the sense of "way of thinking or worldview". See the definition in Spanish of the RAE Dictionary.

³ While not exclusive to Europe, corporate responsibility may be seen as a defining element of European identity and its welfare model. The EU has played a decisive role in promoting corporate responsibility, and without its influence, current developments in this area would likely not exist. See: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility, eur-lex.europa.eu

Dialogue, respect and the acceptance of differences are essential elements in the development of organisations.



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(explicit and implicit contracts) which govern its interactions with various groups, organisations and individuals: its stakeholders⁴. A company's actions and attitudes serve as drivers of communication and performance quality, precisely because these stakeholder contracts demand accountability. Thus, the enterprise is shaped by a network of formal and informal agreements between owners, executives, employees, suppliers, customers and society as a whole. When a company operates to meet a specific need, its activity is perceived as a service of public interest, contributing to the Welfare State. This service-oriented nature humanises

The institutional nature of business endows it with a vital role in promoting social stability. A company is not merely a vehicle for generating material wealth (even though this is important); it is more than a profit-driven entity. It must also create value for society by contributing to solutions to its major challenges. In this way, the enterprise as a humanistic institution differentiates itself from other organisations which, while potentially economically successful, may operate without due responsibility.

the enterprise, thereby making it civic.

The humanistic enterprise, embedded within a welfare-oriented economy, becomes the corporate institution of a universal humanistic civilisation. It respects human rights and the biosphere, and through its commitment to enhancing both its competitive position and value, it actively contributes to the well-being and prosperity of its stakeholders while promoting the common good in line with its civic commitment⁵. This definition is in line with the European concept of corporate social responsibility (taken as meaning accountability for a company's impact on society), which expands the traditional view of CSR that focused solely on the so-called triple bottom line: economic, social and environmental outcomes.



⁴ Strategic Management: A Stakeholder Approach, R. Edward Freeman, 1984.

⁵ The Spanish Law on the Creation and Growth of Enterprises introduces the new legal form of the "Benefit and Common Interest Company", acknowledging so-called "purpose-driven companies". Although not formally named as in jurisdictions where this model is regulated, the term evokes such entities: profit-seeking businesses that proactively aim to generate a positive impact on society.

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In recent years, there has been growing international awareness of the need to promote business sustainability across three dimensions: Environmental, Social and Governance (ESG). The European Union is particularly active in this arena. It introduced the Non-Financial Reporting Directive (transposed into Spanish law in 2018), followed in 2022 by the Sustainability Reporting Directive (still pending transposition in Spain at the time of writing), and then by the EU Taxonomy Regulation, which classifies economic

activities based on their sustainability impact and mandates financial operators to disclose the alignment of their investments with sustainability goals. The forthcoming Corporate Sustainability Due Diligence Directive adds to this regulatory framework. These regulations aim to improve corporate transparency and enhance business impact in environmental, social and stakeholder-related areas.

Accordingly, enterprises have a vital role to play in the context of a humanistic economy, embracing a commitment that begins with compliance with legal standards and corporate responsibility, and then extends to the International Bill of Human Rights, the UN Global Compact⁶ (clarified in certain areas by the UN Guiding Principles on Business and Human Rights⁷) and, in alignment with these, the Sustainable Development Goals. All of these serve as reference points in an enterprise's relationships with those individuals, organisations and institutions affected by its actions and decisions and who have a vested interest in its performance: its stakeholders.



⁶The UN Global Compact is a United Nations initiative that promotes corporate sustainability in the private sector through the implementation of ten guiding principles. Established in 1999. www.unglobalcompact.org

⁷The UN Guiding Principles on Business and Human Rights define the global standard of expected conduct for all businesses and States regarding business and human rights. The 31 principles outline measures for States to promote corporate respect for human rights, offering a framework for companies to manage human rights risks and providing benchmarks for assessing business conduct. Issued in 2011. www.ohchr.org



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The UN Global Compact is the world's largest corporate sustainability initiative with more than 20,000 participating companies, 5 Regional Hubs, 62 Local Networks covering 67 countries and 15 Country Managers establishing Networks in 34 other countries,—one Global Compact uniting business for a better world.

The Climate Ambition Accelerator (<https://unglobalcompact.org/take-action/climate-ambition-accelerator>), is a six-month training programme developed by the UN Global Compact to empower companies with the knowledge and tools needed in order to advance the setting of science-based emissions reduction targets aligned with the 1.5°C global warming limit. The ultimate aim is to guide these companies towards achieving net-zero emissions by 2050. Global number of participants across all editions are over 2,500.

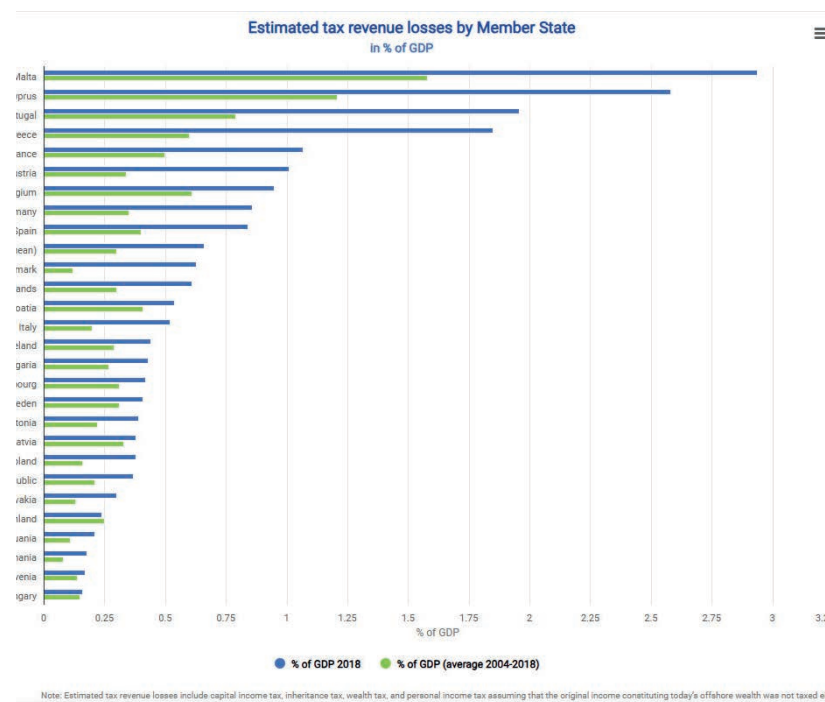
According to a study by the International Federation of Accountants (IFAC), 98% of 1,400 major global companies have reported on some aspect of ESG (Environmental, Social and Governance), up from 91% in 2019. However, only 56% report that their Boards oversee sustainability disclosures.

EU countries show the highest levels of ESG reporting and external assurance, while Asia-Pacific has the lowest rates of independent verification.

The ECI's Global Business Ethics Survey 2023 reveals concerning trends in workplace ethics, with high levels of pressure to compromise standards (28%) and record levels of observed misconduct (65%). While reporting of misconduct has improved (72%), retaliation against those who report remains high at 46%, indicating a toxic culture in many organizations. The report emphasizes the need for businesses to implement high-quality ethics and compliance programs to mitigate risks and foster a strong ethical culture.

<https://es.scribd.com/document/820112279/GBES-2023-PDF->

According with EUTAX Observatory, 8% of the world's household financial wealth, i.e. 10% of global GDP, is held in tax havens. In 2007, this represented 5.6 trillion USD. The amount of wealth held in tax havens (as a percentage of global GDP) was relatively stable from 2000 to 2015.



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Business Role



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- » **Signing** and adopting the UN Global Compact principles on Business and Human Rights.
- » **Assessing** the company's alignment with these principles.
- » **Developing** a plan to integrate these principles into the company's philosophy, policies and activities through targeted programmes in relevant areas.
- » **Tackling** environmental challenges within the company's scope of responsibility and establishing effective means for their management.
- » **Ensuring** the systematic implementation of these principles (planning, structuring, performance and metrics).
- » **Auditing** both financial and non-financial management practices and reporting.
- » **Actively** participating in business forums for dialogue, exchange and the dissemination of these principles.
- » **Establishing** an Advisory Committee to evaluate, discuss and make recommendations on matters of corporate humanism.



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Purpose-Driven Narratives

The Fire



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Shortly after five in the afternoon, Andreu concluded his working day as a design engineer at Multitronic, a leading manufacturer of electronic components located in a town near Valencia. That evening, his wife Eva, five months pregnant, had an appointment with her gynaecologist, and Andreu was heading home so they could attend together. Eva was waiting for him at their flat in Valencia.

He made his way to the car park, got into his car and began the drive home. Although the motorway was typically congested at that hour, the traffic today seemed unusually heavy. There must have been an accident, Andreu thought. In the distance, he could see a thick column of black smoke. Concerned about arriving late, he tried to call Eva to let her know he was delayed, but her phone was switched off. The car radio then reported that a building in Valencia was on fire.

It was his building.

A wave of panic hit him. He tried to call Eva again and again, but her phone remained out of reach. Eventually, he received a call from an unknown number - it was Eva. Through her sobs, she told him she was safe but had been forced to leave their home without being able to take anything. The entire building was ablaze. The residents had had to evacuate urgently, and it was still unclear whether there had been any casualties. Everything inside was on fire.

Though deeply shaken, Andreu felt momentarily reassured: his wife was alive. His phone began ringing incessantly: his parents, in-laws, siblings, friends and colleagues... He did his best to reassure them. At last, after navigating through police cars and fire engines, he reached Eva. They fell into each other's arms. She was crying: they both were. All that remained of the building were smouldering ruins. They had lost everything. There had been fatalities. Volunteers and neighbours crowded the

area, trying to help. Local businesses had opened their doors to offer shelter, and nearby residents made the ground floors of their buildings available for emergency accommodation. It was chaos.

Manuel is the CEO of Multitronic. With a dual degree in Business Administration and Industrial Engineering, he completed a post-graduate Master's in Business Management, which facilitated his entry into the corporate world and ultimately led him to his current position. However, deep down, Manuel believes it is his passion for philosophy, art and literature that has most significantly shaped his achievements and solidified his professional reputation. This passion inspired his conviction that in order for



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profits to be sustainable, Multitronic had to be more than a profit centre: it had to be a company genuinely committed to all its stakeholders.

Upon learning of the tragedy caused by the fire, Manuel found out that Andreu, one of his design engineers, had been severely affected. For Andreu, the trauma of losing everything, and the uncertainty that lay ahead, must have been overwhelming.

That same afternoon, Manuel urgently convened the Executive Committee. The team discussed potential measures for supporting Andreu. Proposals quickly emerged: special leave, flexible working arrangements and financial assistance.

Manuel immediately sent a message of condolence on behalf of the company to Andreu, informing him that he could take as much time as needed and that his return to work would be

entirely at his discretion. In addition, the company made a direct, non-refundable transfer of €10,000 to help meet the most immediate needs arising from the situation.

The following day, Manuel was able to speak to Andreu. He appeared tired and still in shock. Manuel shared the decisions that had been taken and Andreu expressed his sincere gratitude. Privately, he also felt a deep sense of pride in his company and the people within it.

Manuel reflected on how his executive team and the wider organisation had responded to the crisis. He felt at peace with himself and was proud of the company. He now felt that the path he had embarked upon some time ago to humanise business management was indeed the right one.



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Inspirational Quotes



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"The sole purpose of business is service."

LEO BURNETT

"Marketing thinking is shifting from trying to maximize the company's profit from each transaction to maximize the long-run profit from each relationship."

PHILIP KOTLER

"If the rate of change on the outside exceeds the rate of change on the inside, the end is near."

JACK WELCH JR.

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

DANIEL GOLEMAN

"Every noble work is at first impossible."

THOMAS CARLYLE

"Companies are not charitable enterprises: They hire workers to make profits."

PAUL SAMUELSON

"The best reason to start an organization is to make meaning; to create a product or service to make the world a better place."

GUY KAWASAKI

"A business that makes nothing but money is a poor business."

HENRY FORD



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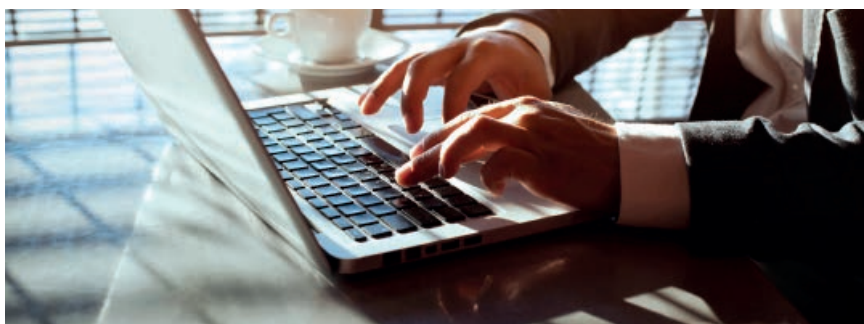
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www.unglobalcompact.org
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www.ohchr.org
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www.wri.org
- WWF
<https://www.worldwildlife.org>
- We Mean Business Coalition.
www.wemeanbusinesscoalition.org
- EU Tax Observatory.
www.taxobservatory.eu

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Videos

Corporate Responsibility and Human Rights – Erika George (University of Utah).



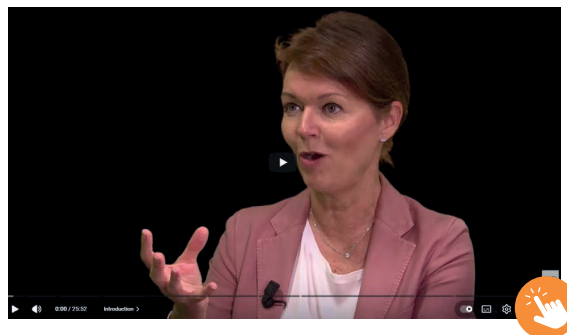
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