



# UMANIUS

Corporate Humanism



**4**  
**HUMANISTIC  
GOVERNANCE**  
February 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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# 01

# Conceptual Framework

## Humanistic Governance



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To manage is to unite intentions in the pursuit of shared objectives. Corporate governance serves as the means through which these objectives are achieved. It is a manner of governing which aspires to the attainment of enduring economic, social and institutional development. At the heart of humanistic corporate governance lies the civic commitment to actively contributing to the advancement of humanity, through principles and guidelines inherent in business humanism.

Humanistic governance is the way in which companies assume and manage their civic responsibility. It encompasses the planning, organisation, implementation, co-ordination and evaluation of decisions in line with the core purpose of the organisation. Its objective is the attainment of sustainable institutional progress.

In humanistic corporate governance, humanistic motives and outcomes are integrated with conventional managerial goals and results. Humanistic governance does not involve renouncing performance or outcomes; rather, it is the pursuit of such outcomes in a manner that respects human dignity and the environment.

Accordingly, humanistic governance should not lead to two parallel strategies (one economic and the other civic) co-existing within the same corporate structure. Rather, humanistic governance qualifies and defines the entire management process, underscoring the way in which this should be carried out. Humanism thus becomes embedded within the company's overarching goals, forming a constitutive part of them, so that all corporate objectives are, pursuant to their very concept and pursuit, humanistic.

Delacroix's painting Liberty Leading the People is an allegorical representation of the people's struggle for freedom and civil rights



Title of the work: *La Liberté guidant le peuple* by Eugène Delacroix

Author: Shonagon, 02-05-2024 (*La Liberté guidant le peuple* - Eugène Delacroix - Musée du Louvre Peintures RF 129 - after restoration 2024)

Licence: This is a faithful photographic reproduction of a two-dimensional public domain work of art (PDM 1.0).

File: *La Liberté guidant le peuple* - Eugène Delacroix - Musée du Louvre Peintures RF 129 - après restauration 2024.jpg

Uploaded on: 4 May 2024

Source: Wikipedia

([https://commons.wikimedia.org/wiki/File:La\\_Libert%C3%A9\\_guidant\\_le\\_peuple\\_-\\_Eug%C3%A8ne\\_Delacroix\\_-\\_Mus%C3%A9e\\_du\\_Louvre\\_Peintures\\_RF\\_129\\_apr%C3%A8s\\_restoration\\_2024.jpg?uselang=es#/media/File:La\\_Libert%C3%A9\\_guidant\\_le\\_peuple\\_-\\_Eug%C3%A8ne\\_Delacroix\\_-\\_Mus%C3%A9e\\_du\\_Louvre\\_Peintures\\_RF\\_129\\_-\\_apr%C3%A8s\\_restoration\\_2024.jpg/2](https://commons.wikimedia.org/wiki/File:La_Libert%C3%A9_guidant_le_peuple_-_Eug%C3%A8ne_Delacroix_-_Mus%C3%A9e_du_Louvre_Peintures_RF_129_apr%C3%A8s_restoration_2024.jpg?uselang=es#/media/File:La_Libert%C3%A9_guidant_le_peuple_-_Eug%C3%A8ne_Delacroix_-_Mus%C3%A9e_du_Louvre_Peintures_RF_129_-_apr%C3%A8s_restoration_2024.jpg/2))



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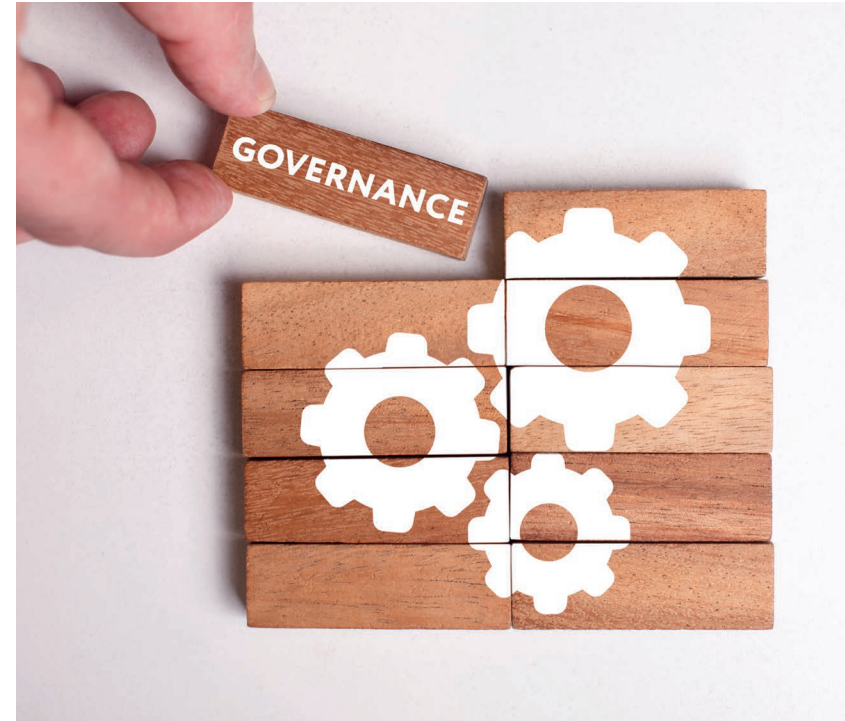
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In response to emerging challenges, what is required is not a disruptive new business model, but rather the integration of a new management paradigm, based on a firm humanistic commitment and aimed at achieving results that go beyond economics.

All this is naturally notwithstanding the fact that, among the various objectives forming part of a company's agenda<sup>1</sup>, economic profitability remains essential. It is both a cause and a consequence of the company's broader contributions, and, together with them, it constitutes a perspective through which the generation of comprehensive civic value is expressed. Profitability is also a guarantor of the civic commitments undertaken by the company - commitments that would not be feasible without due consideration of economic performance.

Accordingly, the company's unity of purpose in governance is preserved, with civic responsibility forming a strategic component that is integral to the enterprise and its essential features<sup>2</sup>: centrality, specificity, proactivity, voluntariness and visibility.

Centrality means that humanism must be aligned with and embedded within the philosophy and policies of the company and its objectives. It is a matter of corporate conviction, providing business-related humanism with a coherent and therefore prioritised narrative. Humanism thus becomes a defining element of competitiveness, when it is behind the distinctive attributes of



the goods and services that underpin corporate strategy and profitability. In contrast to mere volunteering, proactivity is based on planning, avoiding any reactive approaches. Furthermore, business-related humanism must be visible and observable, fostering its recognition and contributing to building a favourable reputation for the organisation.

<sup>1</sup>In fulfilling their responsibilities, humanistic companies take inspiration from human rights and respect for the biosphere as guiding principles when establishing their objectives. Using these as a reference point, such companies will establish their own management goals, which will be inherently civic in nature, given that their origin and foundation are likewise civic. These objectives will form the companies' civic agenda and underpin the conduct of their activities.

<sup>2</sup>This concept is drawn from "How Corporate Social Responsibility Pays Off" by Burke, L. & Logsdon, J. M., published in Long Range Planning, 1996.



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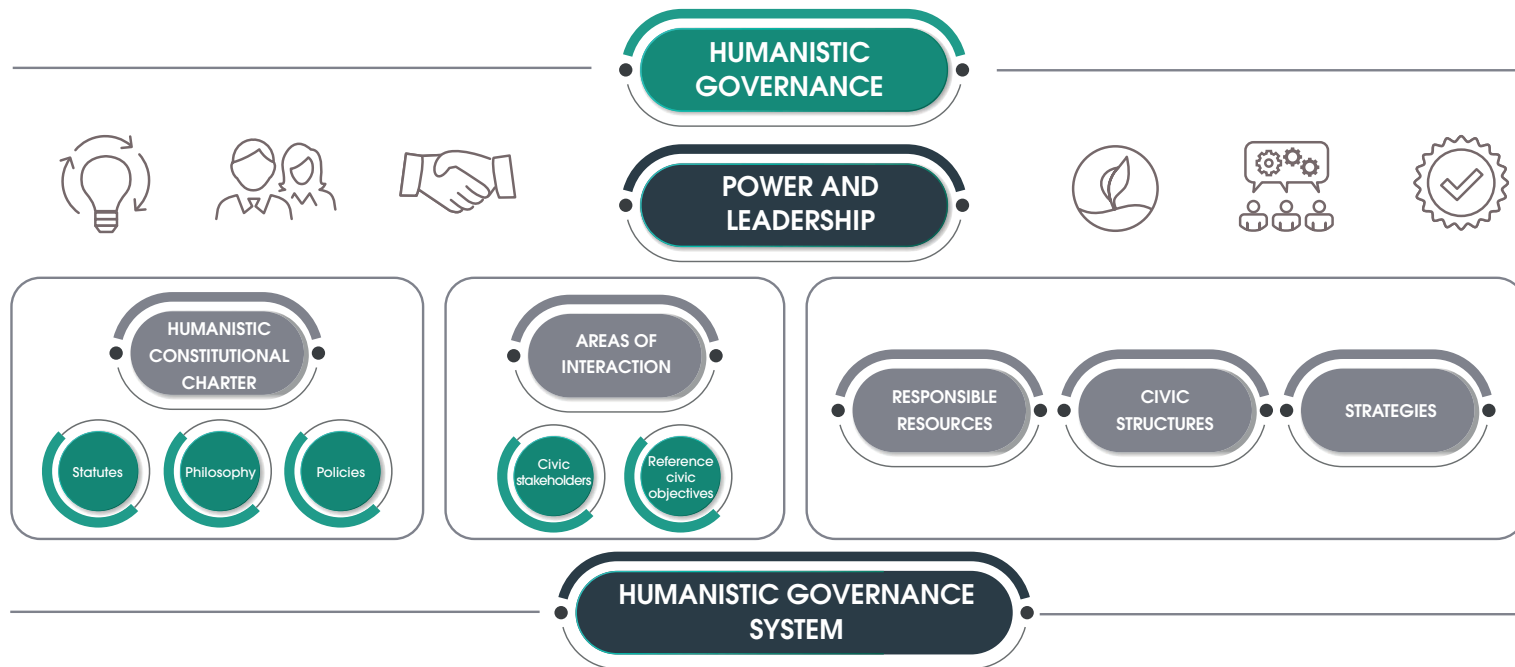


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In order to realise its humanistic purpose, a company is equipped with elements of power and leadership; it operates within a scope that involves specific stakeholders, for whom it defines and implements its strategies and objectives, and utilises resources and structures, all of which are underpinned by its philosophy and policies. For a humanistic company, each of these elements, intrinsic to business activity, is subject to careful reflection and appropriate management, ensuring a tailor-made approach in compliance with the legal standards and principles established by the International Bill of Human Rights, the Charter of Fundamental Rights of the European Union, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights and the Sustainable Development Goals. All these frameworks provide behavioural guidelines that serve to assist companies committed to humanistic values and must be adapted to each element of their governance in accordance subject to their degree of relevance and applicability.



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Humanistic Governance should incorporate Codes of Good Governance where appropriate. Corporate or good governance refers to the set of rules, principles and procedures that regulate the structure and functioning of a company's governing bodies so as to ensure effective governance: decision-making related to the company's overall strategic direction and corporate policies (such as investments, mergers and acquisitions, executive appointments, succession planning, etc.); control mechanisms overseeing the proper performance of executive management and the implementation of the approved strategic plan; regulatory compliance; the relationships between the company's main governing bodies, as well as their respective rights and duties, including the board of directors, executive committee and shareholders. Codes of Good Governance are legally mandated for certain companies and specific circumstances, whereas in other cases, adoption is voluntary.



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# 02

## Key Data



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As a result of EU Omnibus proposal, only businesses with more than 1,000 employees will be required to report under CSRD, cutting the number of companies in scope by approximately 80%. The European Commission is also introducing changes to limit the burden on smaller businesses that are part of larger companies' supply chains.

Among the 27 EU Member States, only Spain, France and Italy previously required external verification of Non-Financial Information Reports under the 2014 Directive. The new directive CSRD will require verification across all Member States.

According to a Transparency International survey of over 40,000 European citizens, 62% perceive corruption as a significant issue in their country.



50.000

Companies in Europe would be required to comply with Corporate Sustainability Reporting (CSRD). This has been reduced by 80% under the Omnibus European Proposal

In some countries we see improvements on governance, but in others rates have deteriorated:

<https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access>



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## Business Role



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- » Adopting, ensuring the systematic implementation of and certifying a Code of Good Governance, where appropriate.
- » Publishing information on Humanistic Governance on the corporate website.
- » Establishing, ensuring the systematic implementation of and certifying Legal Compliance Systems.
- » Implementing the necessary mechanisms to prepare, audit and submit Sustainability Reports.
- » Ensuring the systematic implementation of humanistic governance practices.
- » Communicating progress in humanistic governance to relevant stakeholders using appropriate channels.
- » Fostering a participatory culture among stakeholders that encourages the reporting of non-compliance and suggestions for improving governance and regulatory compliance.



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# 04

## Purpose-Driven Narratives

The Three Keys of Wisdom



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Alberto had built his company from the ground up. He married Isabela in his thirties and, when least expected, their only son Lucas was born. They invested all their efforts in providing him with a quality education. Upon completing his studies in Business Administration and Law, Lucas undertook internships at two different organisations, where he gained first-hand experience of the corporate world. After graduating, and encouraged by both his parents and lecturers, he chose to pursue an MBA at a prestigious business school. There, he met other recent graduates as well as entrepreneurs seeking to enhance their professional skills. Upon completing his studies, Lucas was able to begin his career at a professional services firm which was a regular supplier to his father's company. Having reached an agreement with him, Alberto had arranged with the firm's management for Lucas to undergo a two-year training period, holding various roles so he could immerse himself in the business world under guidance, with the assurance of acquiring substantial professional experience.

Alberto had placed his hopes in his son succeeding him in the family business. Lucas had shared in the joys and sorrows and triumphs and failures of his father throughout his entrepreneurial journey. This new role at the professional services firm allowed him not only to consolidate and acquire knowledge but also to infuse it with pragmatism. Beyond technical learning and an increasing involvement in service delivery, it gave him insight into the competitive reality of businesses and the people within them - a reality no less complex than any human endeavour, marked both by generosity and self-interest.

As Lucas neared the end of his two-year tenure at the professional services firm, his conversations with his father grew more frequent. He would also need to undergo training, coaching and development within the family business. One evening, after dinner in the garden, Lucas and Alberto discussed the challenges he would face. Lucas asked his father directly, "Dad, how can I lead the company without losing my humane side?"

Alberto smiled, as if he had been anticipating the question. He was moved by his son's concern. Rising, he took a case from a bookshelf and handed it to Lucas. Inside were three antique-looking keys. "These are the Keys of Wisdom," he said. "Each one represents a vital aspect of managing your company with humanity."



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The Key of Empathy: Lucas took the first key, which was worn and bronze. "This key symbolises empathy and collaboration," Alberto explained. "When making decisions, remember that there are individual people behind the figures. Listen to their stories, share in their sorrow and joy. Respect them. Give them the opportunity to contribute creatively and responsibly, to grow as individuals."

The Key of Balance: The second key was silver and inscribed with ancient script. "Here lies the harmony between economic and civic responsibility," said Alberto. "Do not sacrifice one for the other. Both are essential for the well-being of your company and the community."

The Key of Sustainability: The third key was wooden, intricately carved with entwined leaves and roots. "Look at the garden," Alberto told Lucas. "Care for the earth as you care for your company. The future depends on both of them."

Lucas closed the case with the keys. Over time, he took on leadership responsibilities within the business and faced difficult di-

lemmas. Whenever in doubt, he touched the keys, feeling their worn texture and recalling his father's words.

Gradually, Lucas developed a growing interest in social responsibility, civic behaviour and global role models. Through reflection, he made a crucial decision: his company would become a model of humanistic governance. He committed to managing it while respecting human rights, adhering to guidelines to reduce the company's environmental footprint and contributing to the socio-economic improvement of its community.

One day, when speaking to his retired father about these achievements, Lucas said, "Dad, I'm proud. You taught me well." "The keys have always been with you. Now, share your wisdom with others." In honour of his father's legacy, Lucas founded the House of the Three Keys as part of the company's social initiatives, transforming it into a centre for learning and mentoring young leaders.

And so, the legend of the Three Keys continued.



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# 05 Inspirational Quotes



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"The important point is that corporate governance is a concept, rather than an individual instrument. It includes debate on the appropriate management and control structures of a company. Further it includes the rules relating to the power relations between owners, the Board of Directors, management and, last but not least, the stakeholders such as employees, suppliers, customers and the public at large."

N.R. NARAYANA MURTHY

"A well-governed company takes a longer-term view that integrates environmental and social responsibilities in analyzing risks, discovering opportunities and allocating capital in the best interests of shareowners. There can be no better way to restore public confidence in both businesses and markets and build a prosperous future."

GEORG KELL

"Good corporate governance is the glue that holds together responsible business practices, which ensures positive workplace management, marketplace responsibility, environmental stewardship, community engagement, and sustained financial performance. This is even more true now as we work worldwide to restore confidence and promote economic growth."

THIERRY BUCHS

"It is dangerous to be right in matters on which the established authorities are wrong."

VOLTAIRE

"No man is good enough to govern another man without that other man's consent."

ABRAHAM LINCOLN

"He who governs by his virtue may be compared to the North Star, which remains fixed while all the other stars revolve around it."

CONFUCIUS

"There is a Chaplinesque quality to the infamous "revolving door," with energy executives and government officials changing hats and desks in a kind of perpetual blur."

JEREMY RIFKIN





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[www.link.springer.com/series/14862](http://www.link.springer.com/series/14862)
- Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 on Corporate Sustainability Reporting.  
<https://eur-lex.europa.eu/eli/dir/2022/2464/oj/eng>
- European Directive on Corporate Sustainability Due Diligence  
[https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=OJ%3AL\\_202401760](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=OJ%3AL_202401760)
- EFRAG (European Financial Reporting Advisory Group) Standards on Sustainability Reporting.  
[www.efrag.org/lab8#subtitle2](http://www.efrag.org/lab8#subtitle2)
- Draft Sustainability Reporting Standards for SMEs, mandatory for listed SMEs and voluntary for non-listed SMEs.  
[www.efrag.org/lab9](http://www.efrag.org/lab9)
- Corporate Governance: The Foundation for Corporate Citizenship and Sustainable Business.  
[www.unglobalcompact.org/library/304](http://www.unglobalcompact.org/library/304)

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- Institute of Business Ethics:  
<https://www.ibe.org.uk/>
- [www.ohchr.org](http://www.ohchr.org)
- <https://humanisticmanagement.international>
- [www.worldbank.org](http://www.worldbank.org)
- International Standard on Organisational Governance: ISO 37000:2022.  
[www.iso.org/obp/ui#iso:std:iso:37000:ed-1:v1:en](http://www.iso.org/obp/ui#iso:std:iso:37000:ed-1:v1:en)
- <https://www.apm.org.uk/community/governance-interest-network>



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# Videos

Peter Drucker: What is Management?



Approaches to Humanism in Co-operative Governance.

Approaches to humanism in co-operative governance   
 (Moderator: Sonja Novkovic; Discussant: Jerome Warren)

A Needs Theory of Governance. Integrating Humanness into Governing Structures and Methods  
**Silvia Sacchetti & Ermanno C. Tortia**

Social Capital Theory – example of Shared Service Co-operatives in the Non-profit Sector  
**Eklou Amendah & Christina Clamp**

The implications of ubuntu for governance in co-operatives  
**T O Molefe**



Michael Pirson. 'Humanistic Management



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# The Code of Good Governance



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Illustrations for the comic page are by Roberto Catalá Nacher.

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