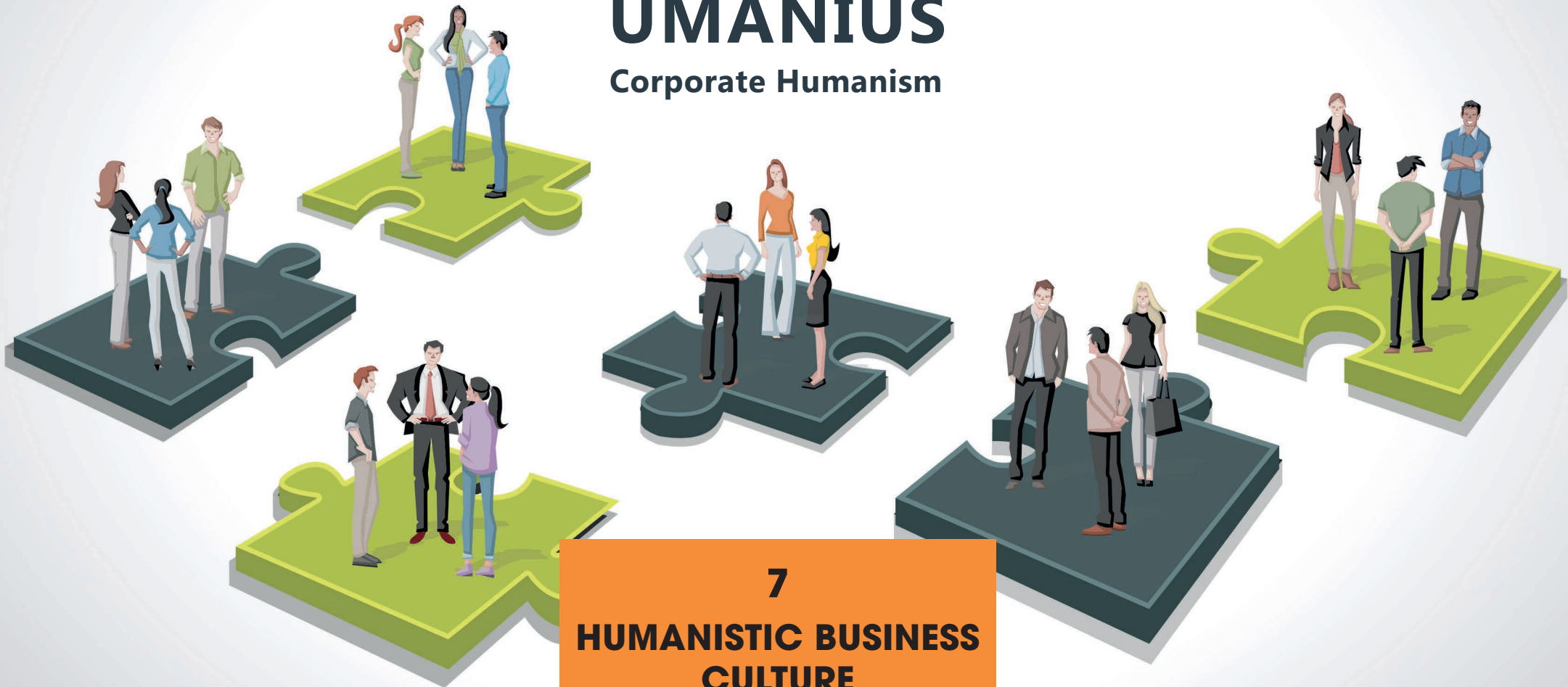




UMANIUS

Corporate Humanism



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HUMANISTIC BUSINESS CULTURE

May 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 Business Culture



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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 Vesuvio), currently held at the National Archaeological Museum of Naples (Inventory N° 124545).
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Created: 29 July 2015
Uploaded: 4 August 2023
Source: Wikipedia
Link to image: https://commons.wikimedia.org/wiki/File:MANNapoli_124545_plato's_academy_mosaic.jpg



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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

Table with 2 columns: Value Category and Description. Categories include Ethical, Material, Biological, Personal Development, Intellectual, Social, Political-Economic, Aesthetic, and Transcendent.

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.

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.



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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.



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Gallup’s State of the Global Workplace 2023 report indicates that only about 23% of employees worldwide are engaged at work, meaning roughly four out of five are either disengaged or actively disengaged, which aligns with widespread reports of languishing and decreased productivity.

In 2025, global employee engagement declined for a second year to its lowest level since 2020. Despite the recent downturn, employee engagement is eight percentage points higher than it was in Gallup’s first measurement in 2009 and five points higher than it was a decade ago. Each percentage point accounts for approximately 21 million employees working for organizations. For millions of workers, the workplace has improved.



That said, recent years are a cause for concern. This is the first time global engagement has dropped for two consecutive years. The largest drop was in South Asia (-5 points). No region of the world increased engagement in the past year.

The Shrinking Perk of Being a Manager

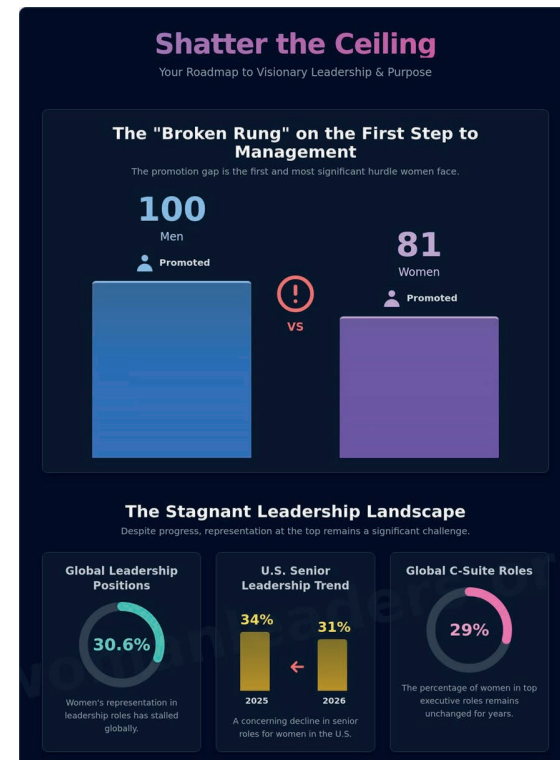
Since 2022, Gallup finds manager engagement has dropped by nine points.

Source:

<https://www.gallup.com/workplace/349484/state-of-the-global-workplace.aspx>

Corporate culture is heavily influenced by how financial information flows between the business and its accounting firm partners. A strong relationship with cpa firms helps small businesses and large corporations embed transparency, ethical behavior, and disciplined financial planning into daily routines. This is why the question what is a cpa firm is not only technical but deeply cultural for organizations that want resilient governance. Source: <https://www.corporate-culture-institute.com/what-is-a-cpa-firm-and-how-it-shapes-corporate-financial-culture>

As we look toward **women evolve 2026**, the urgency to act has never been higher. Current data shows a concerning trend. Women’s representation in senior leadership roles in the U.S. has declined to 31% in 2026, down from 34% in 2025. Understanding the *challenges and progress for women in leadership* 🙌 is the first step toward reclaiming that ground. Globally, women hold just 30.6% of leadership positions. This stagnation isn’t a sign of your lack of ability. It’s a call to join a community that sustains your breakthrough and drives collective success.



Source:

<https://houstonwomanleaders.org/story.php?id=empowering-the-evolving-woman-a-guide-to-personal-breakthroughs-and-leadership>



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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.



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Purpose-Driven Narratives

The Merger of Mercalocal
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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.



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Inspirational Quotes



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"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



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Creating ethical cultures in business



Organizational culture



How cultural differences affects business



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The Ethics Committee



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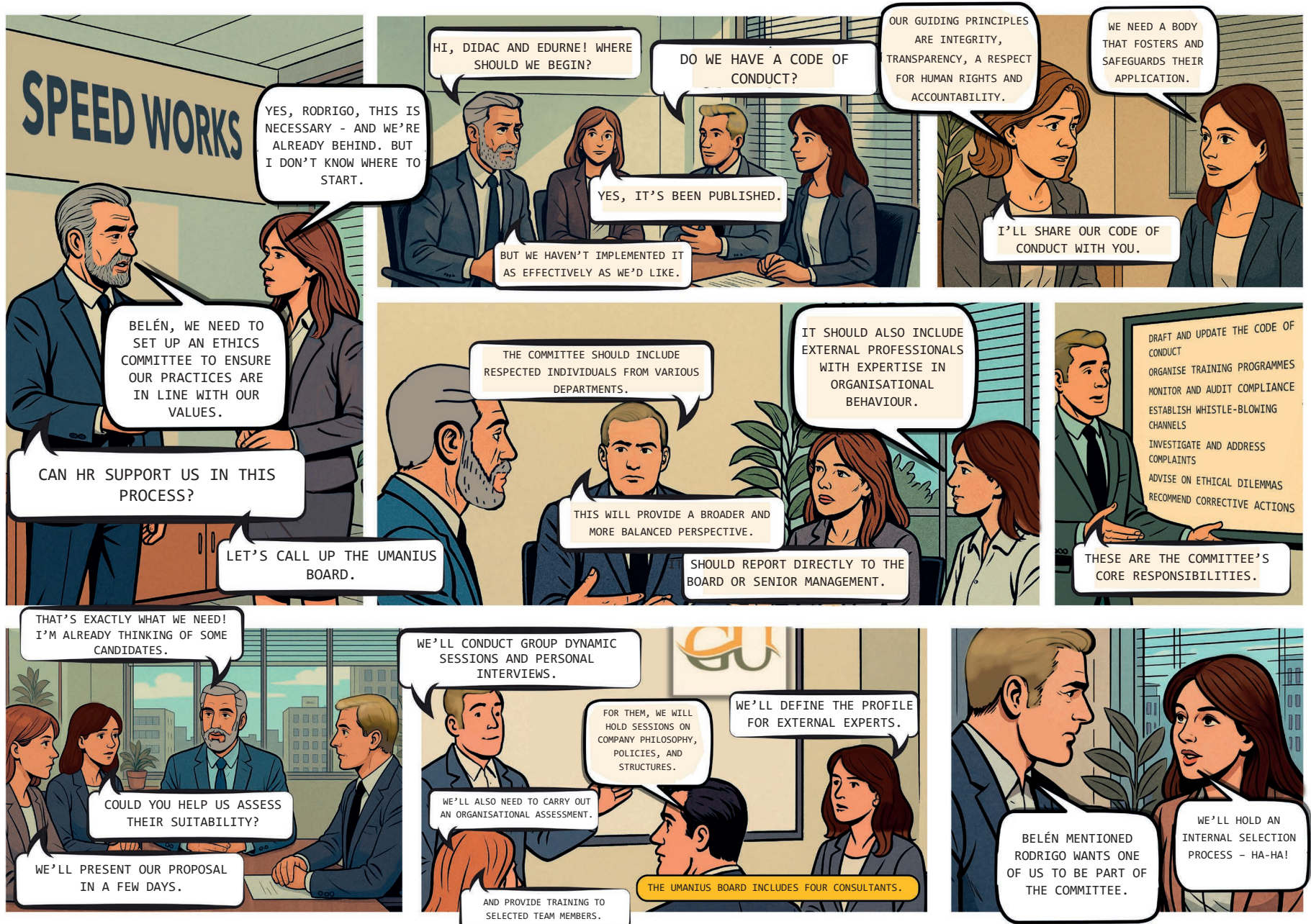
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