



UMANIUS

Corporate Humanism



8

HUMANISTIC CORPORATE POLICIES

June 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

Humanistic Corporate Policies



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In the exercise of governance, a company's philosophy and policies serve as guiding references. They reflect its vocational spirit. Corporate policies are declarations of intent and principles regarding its behaviour in a given matter, providing a framework for action and for setting objectives and management goals. Policies have a direct impact on corporate governance and serve as references for achieving objectives. In other words, they represent a permanent guideline that provides general criteria in order to channel strategic and tactical actions in previously conceived directions.

To contribute to their development, understanding and awareness, policies must be written. Their drafting must include the purpose (the intended outcome of the policy), the definition (the concepts invoked in the policy), the content (the specific aspects necessary for its application) and those responsible for ensuring compliance. Ultimately, all company policies are directed toward its stakeholders.

In a humanistic company, policies are imbued with the bases of its corporate philosophy and present distinctive traits that make them humanistic. The protection of, respect for and remedy of any breaches of people's rights and values, societal development and the protection of ecosystems are subject to observance within a company, which can enact these aspects through policies that are adapted to and are appropriate for such purposes.

The types of policies can be established in at least two ways: general policies, which apply transversally across the entire company, and specific policies, which address particular aspects. The company should develop as many policies as it deems necessary in order to fulfil its purpose.

The Code of Hammurabi, dating back to 1750 BC, contains written rules, values and customs that governed the people of Mesopotamia. It was placed in a public square for general awareness and regulates aspects such as equality among people, the presumption of innocence, women's rights and professional fees.



Title of the work: Code de Hammurabi, roi de Babylone; face avant (Code of Hammurabi, King of Babylon; front face)

Author: Mbzt and another author - Own work

Available under Licence: This is a faithful photographic reproduction of a three-dimensional artwork exhibited at the Louvre Museum, available under licence CC BY 3.0

Source: Wikipedia https://es.wikipedia.org/wiki/C%C3%B3digo_de_Hammurabi#/media/Archivo:P1050763_Louvre_code_Hammurabi_face_rwk.JPG

File: P1050763 Louvre code Hammurabi face rwk.JPG

Created: 2011

Uploaded: 9 October 2011



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TYPES OF POLICIES



TYPES OF POLICIES

GENERAL HUMANISTIC POLICY

The general policy of a humanistic company must respect and value individuals, uphold their dignity and well-being, and promote their sustainable development and that of their socio-economic environment.

HUMAN RIGHTS POLICY

In this regard, the policy concerning the consideration, protection, fulfilment and promotion of human rights, as well as respect for the biosphere within the company's civic sphere of governance and sphere of influence, becomes a fundamental primary policy (a basic reference point) the transversal nature of which ensures that its influence extends across all corporate policies, whether transversal or specific. The human rights and biosphere policy should aim to prevent any negative impact on human rights; to avoid any such complicity, whether by action, omission or benefiting from third-party misconduct; to act with reasonable prudent due diligence when carrying out activities, identifying, anticipating and mitigating any risks contrary to human rights and the biosphere; to exert influence in potentially risky situations where relevant (conflicts, drought, natural disasters, impairment of the common interest, corruption, impact on vulnerable individuals); to promote the creation of clear, accessible, lawful, fair, dialogue-based and human rights-compliant mechanisms for addressing grievances raised by civic stakeholders; to consider fundamental labour rights (freedom of association, collective bargaining, non-discrimination as regards opportunities, avoidance of child and forced labour, etc.) and to ensure any redress, where appropriate.

TRANSVERSAL AND SPECIFIC POLICIES

In general terms, all policies are shaped by the Code of Conduct and the General Humanistic Policy, which influence all others. In turn, the nature of each transversal policy extends across all other policies, whether transversal (generally addressing all stakeholders) or specific, targeting some of them in a more tailored way. Consequently, in their drafting, all company policies are based on respect for human rights, the biosphere and the company's principles. Relevant transversal policies in a company include those on Legality and Legitimacy, Effectiveness and Efficiency, Technology, Innovation, Progress, Integrated Security, Ethics, Aesthetics and Transparency. Specific policies include those related to Labour issues, Economic-Financial matters, Procurement, Operations, Environment, Marketing, Fair Competition and Social aspects.



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» GRI (Global Reporting Initiative) Reports

www.globalreporting.org

GRI (Global Reporting Initiative) Reports are widely used for sustainability reporting around the world, with more than 10,000 organisations applying GRI standards to disclose their sustainability performance.

By continent, Europe leads in the adoption of GRI Reports, with countries such as Spain, Germany, and the United Kingdom standing out due to their use. In Asia, countries like China, Japan, and South Korea have shown significant growth in the adoption of these standards. In North America, the United States and Canada have strong representation, while in Latin America, Brazil and Mexico lead in implementation. Although Africa and Oceania have lower representation, adoption is increasing in specific sectors such as mining and energy.

Spain is one of the most active countries in publishing GRI Reports, with over 500 organisations using them to report on their sustainability performance.



+ 10,000

ORGANISATIONS WORLDWIDE

USE GRI STANDARDS TO REPORT THEIR SUSTAINABILITY PERFORMANCE.

According with European Environmental Agency, n 2024, the average ESG score of the major European companies is 80.6, indicating leadership in environmental, social, and governance performance. On average, these companies are also aligned with the 2°C climate target:

<https://www.eea.europa.eu>

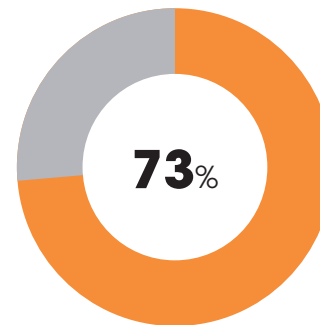
» Key Data from the Report The State of Play: Sustainability Disclosure and Assurance by IFAC for 2024

www.ifac.org

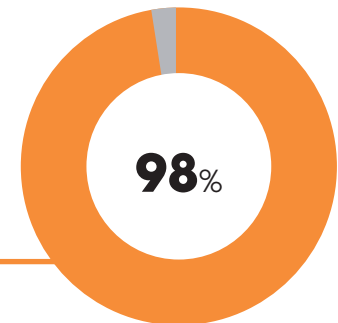
The connection between sustainability disclosures and financial disclosures continues to grow stronger globally among large companies.

73% of the companies analysed by the International Federation of Accountants (IFAC), AICPA, and CIMA for The State of Play: Sustainability Disclosure and Assurance obtained some level of assurance for their sustainability disclosures in 2023, the most recent year for which data is available. In 2019, the first year covered by the annual report, only 51% obtained assurance based on an analysis of the 100 largest companies in the six leading jurisdictions (including the United States) and the 50 largest companies in 16 other jurisdictions.

98% of companies reported some sustainability data in 2023, compared to 91% in 2019.



Companies surveyed that obtained some assurance of their sustainability disclosures



Companies that reported some sustainability data



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In 2019, 57% of data were reported in a separate sustainability report, but by 2023, this figure had dropped to only 24%, with 44% of companies including data in annual reports and 30% in integrated reports.

When audit firms provided assurance, 99% applied ISAE 3000 (Revised) or similar AICPA or internationally-recognised standards, while only 38% of other service providers did the same.



Most sustainability reports were assured by audit firms in 2023. The percentage decreased from 58% in 2022 to 55% in 2023, but this does not indicate a drop in the number of companies turning to audit firms. The dataset analyses the total number of reports compared to the number of companies choosing audit firms versus other service providers (OSPs).

In the four European Union countries included in the report (France, Germany, Italy and Spain), where an overwhelming majority of the reports are assured by audit firms, audit firms assured nearly 10% fewer reports in 2023 compared to 2022. Company efforts to consolidate reporting in those jurisdictions reduced the percentage of total reports assured by audit firms, although not the number of companies using them.

Large U.S. companies have been relatively slow to engage audit firms for sustainability assurance, but the rate is increasing. 28% of sustainability reports by large U.S. companies were assured by

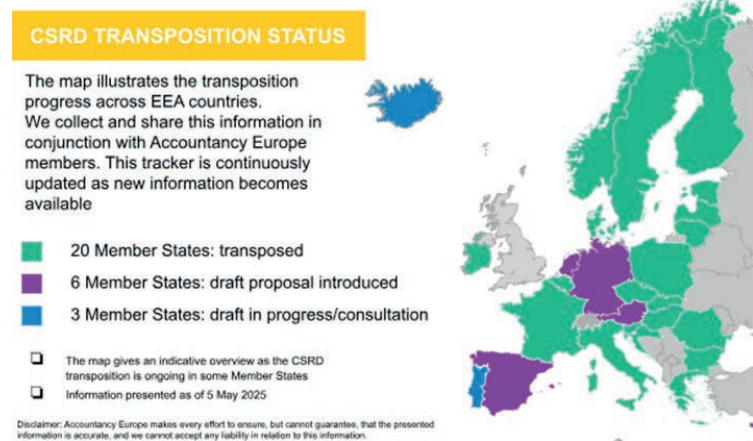
an audit firm in 2023, up from 11% in 2019 and 23% in 2022. U.S. companies, partly in response to national and global and regulations (and in anticipation of them) included sustainability data in annual or integrated reports 35% of the time in 2023, up from only 7% the previous year.

» The European Directive on Sustainability Reporting, Status of the CSRD Transposition – Accountancy Europe

<https://accountancyeurope.eu/publications/>

Member States were required to transpose the Directive into national law by no later than 6 July 2024. However, there have been delays in national transposition. For this reason, in September 2024, the European Commission (EC) initiated infringement procedures against 17 Member States for failing to notify their national transposition measures for the CSRD.

As of early 2025, fewer than 10 Member States have yet to complete the transposition of the CSRD (see latest summary below).



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Business Role



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- » Defining company policies, both transversal and specific, taking into consideration its Code of Conduct.
- » Systematising the implementation of corporate policies through the adoption of appropriate Operational Manuals for each of them.
- » Determining the responsibilities related to the management system of each policy.
- » Establishing the necessary processes, procedures and records for their management; monitoring, evaluation and control; and, where appropriate, mechanisms for improvement.
- » Providing the material and human resources needed for the application, evaluation and reporting of the policies adopted.
- » Measuring the real impact of the company's humanistic policies. Some possible ways to measure impact include:
 - Key performance indicators: defining specific indicators related to Sustainability, encompassing environmental, social and governance aspects. These include metrics such as carbon emission reduction, workforce diversity, customer satisfaction, safety in the workplace and participation in volunteer programmes.
 - Publishing Sustainability Reports: providing details on the actions undertaken, the achievements made and the challenges faced. Sustainability reports follow international guidelines promoted by the European Union through EFRAG, including both general frameworks and voluntary ones tailored to SMEs. Other voluntary initiatives include the Global Reporting Initiative (GRI) and the UN Global Compact Progress Reports, ensuring consistency and comparability.

- Conducting stakeholder surveys to assess perceptions of the company's humanistic policies, identifying areas for improvement and measuring their impact on brand perception.
- Instruments such as the Social Balance Sheet or Integral Social Value aim to quantify the costs and benefits that the company's activities generate for society.
- Audits to verify reported information. While this verification is mandatory for large enterprises in the European Union, it is considered good practice for organisations of all types.



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Purpose-Driven Narratives

Absence of Policies



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Markus, Adèle and Andreu had all studied Telecommunications Engineering. Their friendship was forged during their shared time in Erasmus programmes. Passionate about artificial intelligence, they came up with the idea to create Astrumnet. Based in the innovation hub Tecnoville, Astrumnet was beginning to build a name for itself in the tech world with its innovative data analytics platform.

Initially, the atmosphere at Astrumnet was relaxed and collaborative. However, as the company expanded its client base and hired more employees, challenges began to emerge that the founders had not anticipated.

Employees frequently voiced concerns about the lack of professional development opportunities and the absence of a clear career path. Moreover, there was no formal feedback policy, which led to confusion about performance expectations. One day, Javier, one of the most talented developers, decided to resign. In his farewell letter, he cited the lack of professional growth and the absence of recognition for his work. His unexpected departure was a heavy blow for the company, especially since Javier had played a key role in several major projects.

In addition, Astrumnet faced a data protection incident that put sensitive client information at risk. Without a robust confidentiality protection policy, the company lacked the appropriate measures to prevent or respond to such threats. The incident resulted in the loss of trust from several key clients and a drop in sales.

Furthermore, it became evident that the company lacked effective inclusion policies. In some cases, this led to situations of discrimination. Some employees felt uncomfortable and undervalued, which had a negative impact on morale and productivity.

As Astrumnet continued to grow, the lack of transparency in decision-making and internal communication began to generate distrust and frustration among employees. The absence of clear information about the company's financial situation and strategic decisions caused uncertainty and rumours.

The absence of any clear corporate policies was giving rise to incidents and complaints.

Markus, Adèle and Andreu decided to face the situation by reflecting deeply on the company's leadership model. They acknowledged that in order to grow sustainably and maintain a healthy work environment, they needed to define and implement a set of core values and consistent corporate policies, known and understood by all stakeholders in the areas that concerned them.



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With the support of Andrea, a senior consultant from a specialised firm, they embarked on a discussion process that led them to define the principles of their own code of conduct, based on integrity, transparency, innovation, responsibility and respect. This code became the foundation for the company's policies.

The corporate policies focused on ensuring the ethical, safe and efficient use of technology, and on upholding the dignity, development and well-being of people. Thus, policies were established on data privacy to ensure that the systems handled personal data in accordance with privacy laws and protected users' sensitive information; on digital security, to protect systems against cyberthreats and guarantee data integrity and availability, as well as to mitigate risks and vulnerabilities; on ethics and responsibility, to develop, use and market technology while avoiding discrimination and bias and ensuring fair, responsible and transparent behaviour; on talent management, to clarify

and regulate professional development, promotion opportunities and employee achievement recognition; on diversity and inclusion, to promote diverse hiring and foster an inclusive environment where all employees felt valued and respected; on transparency, to facilitate timely clear access for employees to company information and strategic decisions; and on regulatory compliance, to align the company's practices with local and international regulations related to the development, use and marketing of technology.

Andrea remarked to Markus, Adèle and Andreu that they were taking the first steps toward turning Astrumnet into a humanistic tech company. The next challenge would be to implement these policies in a systemic way. The three partners expressed satisfaction with the new direction in their management, aware of the task that still lay ahead.



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Inspirational Quotes



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“Good corporate policies not only guide the company, they also inspire its employees.”

RICHARD BRANSON. VIRGIN GROUP

“A clear policy is the key to effective management and long-term success.”

PETER DRUCKER. BUSINESS CONSULTANT AND PROFESSOR, AUSTRIAN SCHOLAR AND LAWYER, CONSIDERED THE FOREMOST MANAGEMENT PHILOSOPHER OF THE 20TH CENTURY

“Policies are tools to achieve objectives, not ends in themselves.”

MICHAEL PORTER. AMERICAN ACADEMIC AT HARVARD BUSINESS SCHOOL, RENOWNED FOR HIS WORK ON STRATEGY

“Transparent and empathetic communication fosters trust among team members and stakeholders.”

INDRA NOOYI. INDIAN-BORN BUSINESSWOMAN. FORMER CHAIRPERSON AND CEO OF PEPSICO

“Without appropriate policies, even the best strategies may fail.”

HENRY MINTZBERG. CANADIAN ACADEMIC AND AUTHOR OF NUMEROUS WORKS ON BUSINESS AND MANAGEMENT

“Inclusion and diversity policies are not only fair, they are also essential for innovation and success in the workplace.”

SHERYL SANDBERG. ECONOMIST, AUTHOR AND CURRENT CHIEF OPERATING OFFICER AT META, FOUNDER OF LEANIN.ORG

“Sustainability isn’t just the right thing to do, it is essential to drive business growth.”

PAUL POLMAN. DUTCH BUSINESSMAN AND AUTHOR. FORMER CEO OF UNILEVER

“A business plan is only a piece of paper and even the greatest business plan of all will prove worthless unless the people of a company buy into it.”

HOWARD SCHULTZ. AMERICAN ENTREPRENEUR AND POLITICIAN. FORMER CEO AT STARBUCKS



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- OECD Due Diligence Guidance for Responsible Business Conduct
https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-business-conduct_15f5f4b3-en.html
- UN Global Compact – Various Publications on Human rights and Sustainability
<https://unglobalcompact.org/library/>
- European Sustainability Indicators
<https://www.efrag.org/en/sustainability-reporting/esrs/sector-agnostic/first-set-of-draft-esrs>



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Humanistic management, human dignity and the promotion of the common good. Michael Pirson



Colin Mayer and the redefinition of business purpose



Alex Edmans | How Great Companies Deliver Both Purpose & Profit



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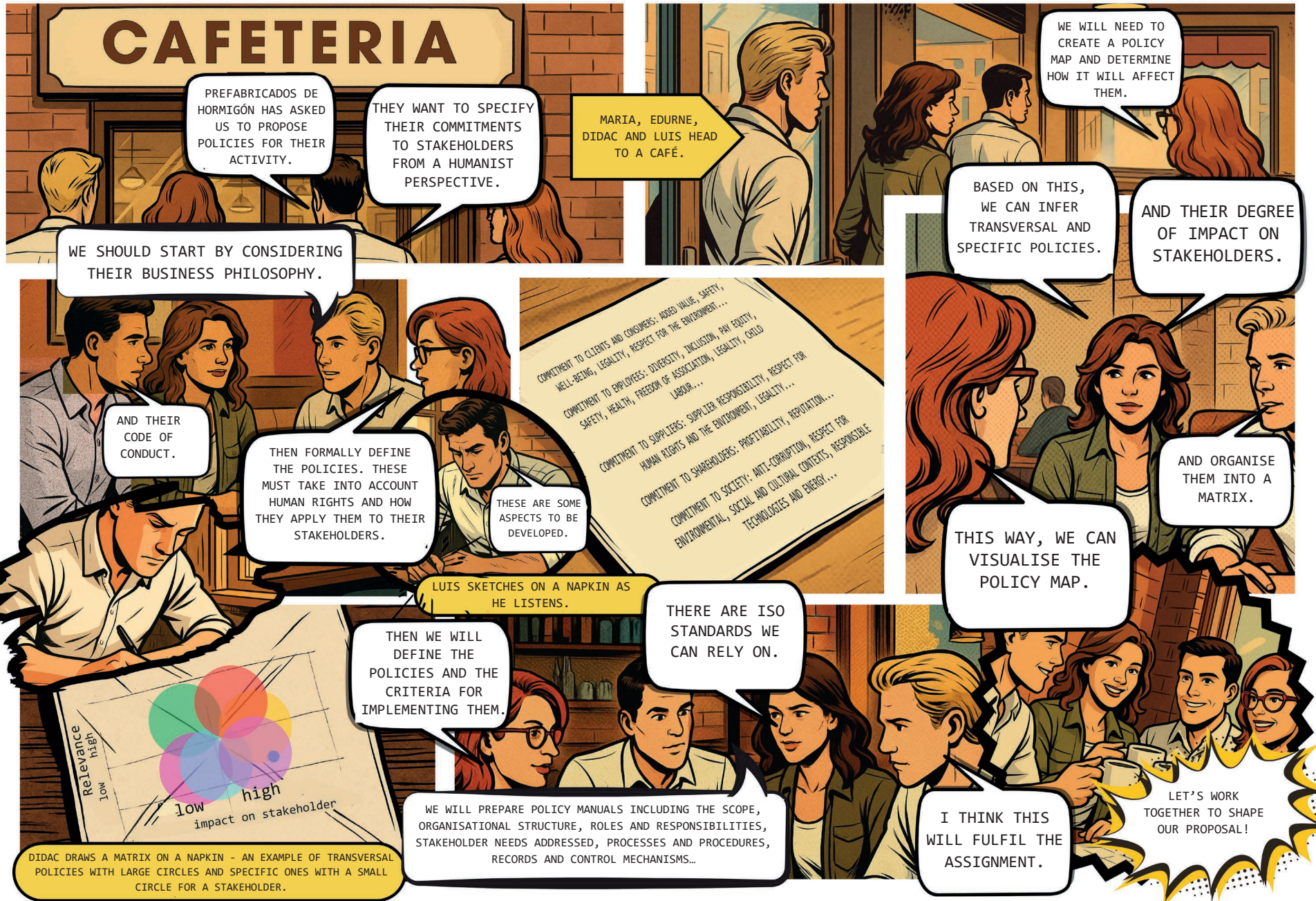
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Illustrations for the comic page are by Roberto Catalá Nacher.

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