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COEUS

COEUS STRATEGY

Jointly developed Strategy for CDR upskilling and reskilling in Central Europe



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Introduction

This chapter presents the COEUS project, outlining its origins, objectives, and transnational partnership. It describes the project structure across three phases - analysis and Handbook development, training activities, and long-term Strategy & Action Plans - and frames the initiative for public authorities, highlighting its relevance for the coordinated CDR implementation across territories.

1.1 A Responsible Digital Transition for Central European SMEs

Digital transformation has become one of the key drivers of competitiveness, resilience and innovation across Europe. For small and medium-sized enterprises (SMEs), digital technologies create new opportunities to improve productivity, develop innovative business models and strengthen their position in increasingly connected markets. At the same time, however, digitalisation introduces complex challenges related to data governance, cybersecurity, artificial intelligence, transparency, environmental sustainability and the ethical use of technology. As digital systems become embedded in everyday business operations, organisations are expected not only to innovate, but also to ensure that innovation is responsible, trustworthy and aligned with societal values.

While the importance of responsible digital transformation is increasingly recognised in European policies, many organizations, especially SMEs still face significant barriers in translating these expectations into everyday practice. Limited resources, uneven levels of digital maturity, insufficient knowledge of Corporate Digital Responsibility (CDR), and a lack of practical support make it difficult to implement responsible digital practices in a systematic way. These challenges are shared across Central Europe and cannot be addressed effectively through isolated initiatives or individual organisations alone.

1.2 The COEUS Response

Recognising these common challenges, the COEUS project (Corporate Digital Responsibility Skills in Central European Smart Specialisation) was established under the Interreg Central Europe Programme to strengthen Corporate Digital Responsibility competences and support a responsible digital transition among SMEs.

Rather than treating CDR as a purely theoretical concept or a regulatory obligation, COEUS project approaches it as a practical capability that enables organisations to integrate ethical, social, environmental and economic responsibility into their digital transformation processes.

Through transnational cooperation, the project brings together national public authorities, business support organisations, innovation centres, universities and regional development agencies to jointly develop common methodologies, strengthen institutional capacities, and create practical tools that support the long-term adoption of CDR principles across Central Europe in the countries involved into the COEUS project (Slovenia, Croatia, Italy, Austria, Poland, Czech Republic). By combining policy development, capacity building and practical implementation, COEUS seeks to establish a shared framework that enables regional ecosystems to support SMEs in addressing the opportunities and responsibilities of the digital transition.

COEUS project in practice brings together the development of educational materials for training the trainers, pilot training of SMEs and gathering feedback from both, trainers and SMEs to improve the materials.

1.3 Purpose of the COEUS Strategy

The COEUS Strategy is the outcome of a structured and collaborative process that transformed the concept of Corporate Digital Responsibility into practical solutions for SMEs and regional innovation ecosystems across Central Europe. Rather than being developed as a stand-alone strategic document, it builds on research, capacity building and practical implementation carried out throughout the project. This approach ensured that the Strategy is evidence-based, validated through practice, and designed to support long-term implementation beyond the project's lifetime.

Project stage	Key activities and outputs
Needs assessment and analysis	Analysis of SME needs, competence gaps and regional challenges, providing the evidence base for the development of the COEUS approach.
Development of the COEUS upskilling and reskilling programme	Development of the COEUS upskilling and reskilling programme, including the COEUS CDR Handbook, training curriculum, learning materials and practical methodologies for developing CDR competences.
Capacity building and pilot implementation	Training of trainers, pilot implementation with SMEs, workshops and one-to-one advisory support, enabling the validation and refinement of the programme across partner regions.
Strategic framework and long-term implementation	Development of the COEUS Transnational Strategy and the accompanying regional and national Action Plans, providing a common framework for the long-term integration of Corporate Digital Responsibility across Central Europe.

The COEUS Transnational Strategy provides the common strategic framework for promoting Corporate Digital Responsibility across Central Europe, while the accompanying Action Plans support its implementation within different regional contexts. The following section explains how the Strategy is intended to be used and how it can support policymakers, business support organisations, innovation ecosystems and other stakeholders in promoting responsible digital transformation.

1.4 How to Use this Strategy

The COEUS Transnational Strategy is intended to serve as a practical reference framework for organisations supporting responsible digital transformation and the implementation of Corporate Digital Responsibility (CDR) across Central Europe. Rather than prescribing mandatory actions, it provides a common strategic direction that can inform policy development, capacity-building activities, SME support services and collaborative initiatives at regional, national and transnational levels.

To facilitate its practical application, the Strategy is organised around **ten thematic pillars**, each addressing a key dimension of Corporate Digital Responsibility. Together, these pillars provide a comprehensive framework for strengthening responsible digital transformation while recognising that different organisations and regions may have different priorities, capacities and implementation needs. Although each pillar can be considered individually, they are designed to

complement one another and should be viewed as interconnected components of a common strategic framework.

The first chapter focuses on the core CDR principles to ensure a common knowledge base before progressing to operational and strategic actions. Followingly, to ensure consistency and support practical implementation, each pillar follows a common structure:

- **Context and Key Challenges** Presenting the current situation and the key challenges that need to be addressed.
- **Strategic objective** Defining which objectives are seen as strategic to reach for the respective thematic area.
- **Strategic approach** Outlining how to reach the aforementioned objectives, therefore the strategic priorities, interventions and enabling mechanisms needed to achieve the objective.
- **Managing Implementation Risks** Identifying the main challenges and implementation risks together with approaches for addressing them.

This structure enables users to move systematically from understanding the current context to identifying strategic priorities and implementation measures within each thematic area. At the same time, it provides a common approach that supports cooperation, facilitates knowledge sharing and helps align regional and national initiatives with the broader objectives of responsible digital transformation across Central Europe.

CDR Principles

This chapter introduces the core principles of CDR, drawing on the CDR Manifesto and CDR Handbook. It provides a shared conceptual framework covering digital ethics, data responsibility, regulatory references, and sustainability, ensuring a common knowledge base among stakeholders before progressing to operational and strategic actions. This stand-alone chapter provides a brief introduction to CDR for those unfamiliar with the topic.

2.1 Context

Corporate Digital Responsibility can be understood as a set of practices and behaviours that enable organisations to use data and digital technologies in ways that are socially, economically, technologically, and environmentally responsible. It is not a single policy or tool, but a way of thinking about digital transformation that brings responsibility into everyday decisions. Within the COEUS Strategy, this concept is translated into a clear and workable structure.

On the one hand, it is grounded in seven core CDR principles, which provide the normative foundation. These principles define what responsible digital behaviour looks like and set the direction for organisations.

On the other hand, CDR is organised across four key dimensions: social, economic, technological, and environmental. These dimensions help to analyse and implement responsibility in practice, by showing where and how digital decisions have an impact.

This dual structure is essential. It ensures that CDR is not treated as a set of abstract values or general intentions, but as a coherent framework that directly connects principles with concrete areas of application. In this way, organisations are not only able to understand what responsibility means, but also where and how to act on it.

2.2 The 7 Core Principles of the CDR Manifesto

The COEUS Strategy adopts the seven principles of the International CDR Manifesto (Figure 1) as its normative foundation. These principles guide organisations in using data and technologies in ways that are socially, economically, and environmentally responsible.

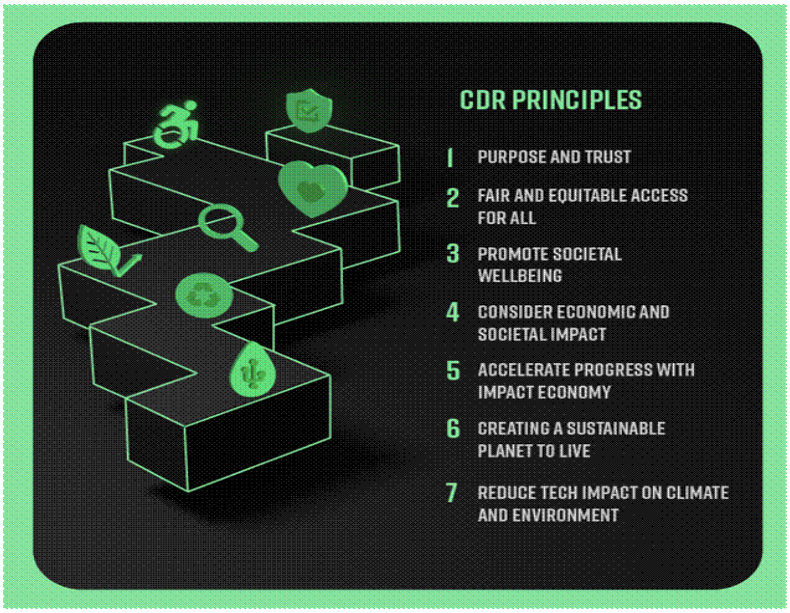


Fig. 1 - The seven principles of the International CDR Manifesto

1. **Purpose and Trust** Digital responsibility must be embedded at the heart of the organisation's identity. This involves a public commitment to positively impact society and the planet, supported by strong digital governance, such as a Digital Ethics Board, to protect the reputation and trust of employees and customers.
2. **Fair and Equitable Access** Organisations must ensure that digital products and services are inclusive and accessible to all, regardless of capability. This requires a commitment to diversity throughout the supply chain and ensuring that the employees building these services are treated fairly.
3. **Promote Societal Well-being** Technology should be used to protect personal privacy, empower people with digital skills, and safeguard society from the harmful consequences of digital products. Strategically, this forms the foundation for ethical business conduct and training.
4. **Consider Economic and Social Impact** Organisations must be transparent regarding their use of algorithms and data. This includes ensuring a fairer share of economic gains both inside and outside the company and minimising the negative impact of automation on local communities.
5. **Accelerate Progress with the Impact Economy** Organisations are encouraged to innovate for positive outcomes by incubating “cleantech” and investing in sustainable initiatives that align with the UN Sustainable Development Goals (SDGs).
6. **Create a Sustainable Planet** This principle moves beyond “Carbon Neutral” toward becoming “Planet Positive”. Organisations should understand and report their impact

against global sustainability benchmarks and use digital innovation to solve environmental challenges.

7. **Reduce Technological Impact on Climate** Organisations must actively minimise the physical footprint of their digital systems. This is achieved by implementing an Environmental IT Strategy, shifting to renewable energy, and optimising the use of digital hardware.

2.3 The 4 Pillars of CDR

CDR is organised across four interconnected dimensions - Economic, Social, Technological, and Environmental (see figure 2) - demonstrating how digital decisions impact various spheres of society.

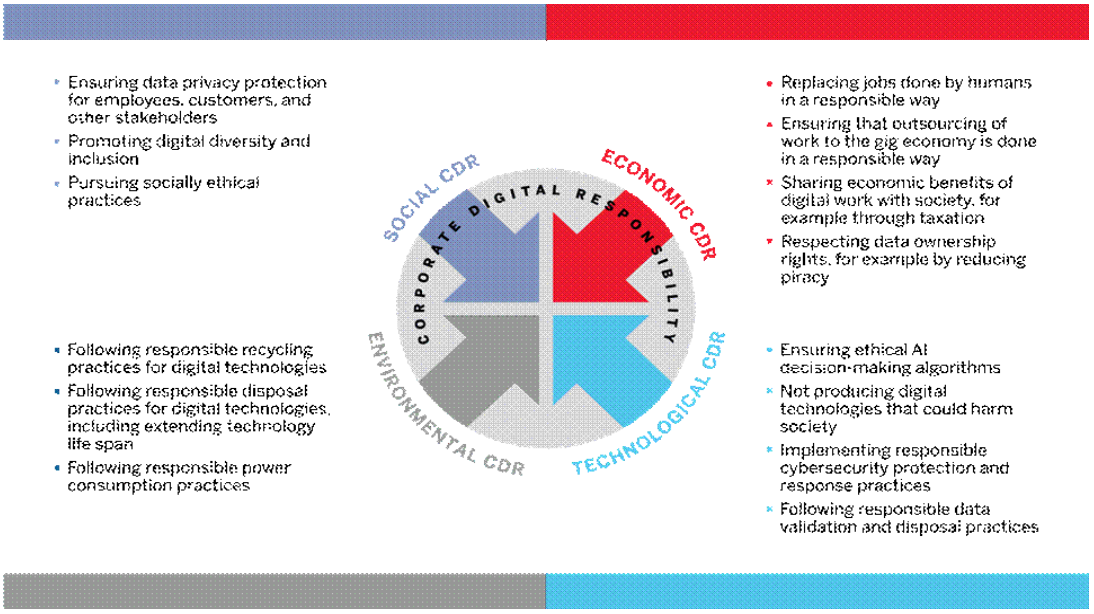


Fig. 2 - The four dimensions of CDR (adapted from M. Wade, MIT Sloan Management Review, 2020)

The Economic Dimension

This pillar represents a shift from short-term profit maximisation toward long-term "shared value".

- Sustainability as Investment: responsible digital practices are not costs but investments that mitigate legal risks and increase brand value by fostering consumer loyalty through data protection.
- Responsible Automation: to counter job displacement, companies should invest in upskilling and reskilling employees, moving them toward more creative and fulfilling roles.

- Economic Inclusion: SMEs can expand their market base by ensuring digital literacy and making services accessible (e.g., WCAG standards) for elderly and disabled users.

The Social Dimension

Organisations act as "custodians" of collective well-being, ensuring technology is a driver of cohesion rather than exclusion.

- Accessibility by Design: inclusive requirements must be integrated from the earliest stages of product development to prevent "two-tier" systems that disadvantage those with lower digital skills.
- Algorithmic Fairness: CDR requires data acquisition that reflects social realities to prevent discrimination in sensitive areas like hiring or loan approvals.
- Trust through Explainability: using Explainable AI (XAI) helps users understand the logic behind automated decisions, such as personalised recommendations or insurance rejections.

The Technological Dimension & System Governance

This dimension focuses on the integrity, security, and ethical alignment of digital core infrastructure.

- Cybersecurity: as the cornerstone of technical integrity, it requires a multilayered defence (encryption, multi-factor authentication, and the 3-2-1 backup rule) to safeguard data.
- Privacy by Design: privacy protection must be integrated into the entire data lifecycle, from ethical collection to responsible hardware disposal.
- Human Accountability: ultimate responsibility for technical decisions must always lie with a designated human officer. The COEUS framework suggests establishing a Digital Ethics Board to oversee these policies.
- Algorithmic Transparency: companies must ensure decision-making algorithms are audited for bias and are not used manipulatively.

The Environmental Dimension

This pillar addresses the "hidden" physical footprint of digital services, characterised by high energy consumption and resource depletion.

- Life cycle assessment: SMEs must consider the environmental cost of every digital object - from servers to emails - across its entire lifecycle.

- Environmental IT strategy: responsible practices include green procurement (refurbished or green-labelled devices), usage optimisation (Sustainable Web Design), and circular economy practices (recycling and refurbishing obsolete hardware).
- Responsible power usage: reducing the energy footprint of digital operations through energy-efficient hardware, power management settings (e.g. automatic shutdown, sleep modes), and reliance on renewable or low-carbon energy sources for servers and data centres where possible.

2.4 Managing Implementation

Within the COEUS Strategy, CDR principles are not treated as standalone declarations but are translated into a structured pathway of implementation tailored to different levels of SME maturity. This pathway is defined through three progressive stages:

- At the **baseline level**, the focus is on establishing the essentials: basic compliance, a minimum level of cybersecurity, and transparent handling of data and digital processes. This stage ensures that SMEs meet fundamental requirements and reduce immediate risks.
- The **intermediate level** introduces a more structured approach. Here, organisations begin to implement systematic data governance, integrate inclusive practices into their operations, and develop a clearer awareness of ethical considerations in digital decision-making. Responsibility becomes more embedded, moving beyond compliance towards deliberate practice.
- At the **advanced level**, CDR is fully integrated into the organisation. This includes established governance structures, continuous monitoring of digital practices, and alignment of digital activities with broader strategic goals. At this stage, responsibility is no longer an add-on, but a core element of how the organisation operates and evolves.

This staged approach reflects several important realities. It acknowledges the diversity of SME capacities, recognising that not all organisations start from the same position. It also supports gradual adoption, allowing companies to progress step by step rather than facing unrealistic expectations. Finally, it aligns closely with the COEUS training and support model, ensuring that competence development, guidance, and implementation evolve together in a coherent and manageable way.

Cultural Change & Awareness

This chapter stresses the need for a cultural shift among SMEs and local stakeholders to enable effective CDR adoption, considering cross-country cultural differences. It is a foundational step, aligned with the Manifesto's principles of purpose and trust and with collaborative governance, supporting a change of mindset that precedes and accompanies technical and organisational transformation.

3.1 Context and Key Challenges

Cultural change is a precondition for the successful, long-term adoption of Corporate Digital Responsibility (CDR) principles in micro, small and medium-sized enterprises (SMEs). Limited CDR uptake is not primarily a technology problem - the necessary tools already exist. The challenge is cultural and organisational: how companies understand responsibility and integrate it into everyday digital practice.

In the COEUS Strategy, cultural change means a gradual shift in how enterprises, institutions and local ecosystems perceive and practise digital responsibility. It goes beyond adopting individual tools or compliance procedures; it involves changes in organisational values, routines, decision-making and the understanding of digital transformation as a social, ethical, economic, and environmental issue.

Cultural change is therefore not a secondary dimension of the Strategy but a cross-cutting condition for its effectiveness. Without a shift in mindset, CDR risks being seen as an external obligation rather than a driver of trust, innovation, competitiveness, and resilience. Achieving this shift requires more than technical solutions or regulatory guidance - it requires awareness-raising, capacity-building, peer learning, and the involvement of intermediary organisations able to translate CDR principles into practical action.

Cultural barriers also vary across countries and regions, shaped by differences in digital maturity, business culture, institutional capacity, and regulation. Local interventions must therefore be adapted to territorial specificities rather than following a one-size-fits-all approach.

Six main barriers limit CDR uptake in SMEs:

1. **Low awareness of digital risks and responsibilities** Digital tools are often used without understanding their implications for data, privacy, security, transparency, inclusion, or sustainability. Digital transformation is treated as a technical matter, with its ethical and social dimensions overlooked.

2. **CDR seen as compliance or cost, not value** This perception discourages proactive engagement, reducing responsibility to a reactive minimum rather than a driver of trust, reputation, and long-term sustainability.
3. **Fragmented understanding of CDR concepts** Digital ethics, privacy, inclusion, and sustainability are treated as separate issues rather than one coherent framework, leading to isolated measures and inconsistent practice.
4. **Dominance of short-term priorities** Immediate operational needs routinely override long-term considerations such as trust, reputation, and responsible governance; responsibility issues are postponed or addressed only reactively.
5. **Limited managerial and organisational capacity** Even where awareness exists, SMEs often lack the competences, resources, or internal structures to translate CDR principles into daily decisions and workflows.
6. **Structural constraints** Limited financial and human resources, lack of specialised expertise and absence of practical guidance reinforce all the above barriers.

Together, these factors mean CDR is recognised as important but is not yet systematically embedded in SMEs' daily practices and decision-making.

3.2 Strategic Objective

The objective is to drive a systematic shift in SME organisational culture toward embedding responsible, ethical, and sustainable principles in digital conduct and decision-making. This shift requires active support and structured intervention - it will not occur spontaneously or through isolated individual initiative.

The Strategy aims to:

- **Build awareness** Help SMEs recognise that digital decisions carry social, economic, and environmental impact, not only operational consequences.
- **Build capability** Equip organisations with the knowledge, skills, and tools to apply CDR principles in everyday business situations.
- **Embed responsibility in decision-making** Make ethical, social and sustainability considerations a regular part of organisational decisions.
- **Align values with principles** Ensure responsibility is reflected in actual behaviour, not only in formal policy.

The local and regional ecosystem - public institutions, education and training providers, business support organisations, intermediary bodies, innovation centres, and professional networks - plays a key role here, offering guidance, knowledge transfer, advisory support, and cooperation

opportunities that help sustain cultural change beyond individual initiatives or short-term projects.

3.3 Strategic Approach

To achieve lasting cultural change, the COEUS Strategy defines five coordinated interventions, each supported by different ecosystem actors:

1. **Awareness-raising** Targeted campaigns for owners, managers and employees disseminate CDR concepts and clarify associated risks. Public institutions can embed CDR in broader economic and sustainability agendas; business associations and chambers of commerce can translate it into language relevant to everyday business; educators and experts can turn concepts like digital ethics, privacy, and cybersecurity into clear, accessible messages.
2. **Capacity building and education** Structured training (detailed in the relevant Strategy chapter) should build concrete CDR competences spanning ethical, legal, managerial, technological and sustainability aspects. Universities and educational providers contribute theoretical and methodological expertise; trainers adapt this into practical formats; consultants and innovation centres help enterprises apply it - identifying digital risks, managing data responsibly, and integrating sustainability into digital processes.
3. **Leadership engagement** Cultural change requires active involvement from owners and managers. Business associations can frame CDR as a matter of competitiveness, resilience, and trust to reach SME leaders; public authorities can link it to funding and innovation policy; experts in governance, ethics and cybersecurity can show leaders how to incorporate CDR into strategic planning and risk management.
4. **Internal communication and organisational practice** This means developing clear internal guidelines, integrating CDR into daily workflows, and promoting transparency and accountability. Managers need skills to set priorities and define procedures; employees need practical competences for data handling, communication, and privacy in daily tasks. Consultants and specialists can help develop guidelines and tools proportionate to each SME's size and maturity.
5. **Peer learning and community building** Exchanging experience, joining regional and transnational networks, and sharing practical examples fosters collective learning. Business networks, innovation centres, and intermediary organisations can create spaces for mentoring and peer exchange, with more advanced SMEs acting as informal mentors for others - sustaining knowledge transfer beyond individual enterprises or short-term

projects. Peer exchange between territories, at transnational level, is addressed in the National and Transnational Cooperation pillar.

Target Groups

- **SME owners and managers** Strategic decision-makers who set priorities and allocate resources.
- **Employees** Translate Strategy into everyday action.
- **Educators, trainers, and intermediary organisations** Enable knowledge transfer and competence development.
- **Support organisations** Public institutions, business support agencies, networks, and other ecosystem facilitators.

3.4 Managing Implementation Risks

The main risks for this pillar, and the corresponding mitigation measures, are the following:

- **Superficial adoption without lasting change** Cultural change may stop at awareness without becoming embedded in daily practice; one-off interventions are not enough, and sustained engagement is required. This risk is mitigated through flexible, modular interventions and peer learning mechanisms that keep engagement alive over time.
- **Diversity of SME profiles and national contexts** No single approach fits all territories, making local adaptation essential. Mitigation relies on adaptable formats and on leveraging existing networks rather than building new structures.

Governance

This chapter provides guidance on implementing and ensuring the long-term continuity of the COEUS framework at the local level, introducing a bottom-up approach.

4.1 Context and Key Challenges

CDR Governance refers to the system of principles, practices, and processes that guide and control how an organisation uses digital technologies to ensure their ethical, responsible, and sustainable application.

Across the COEUS partner territories, governance structures for digital responsibility vary considerably. In most Central European countries and regions, existing governance frameworks were primarily designed to address traditional business regulation and have not yet been systematically adapted to incorporate CDR-specific dimensions. While some territories have developed digital strategies at regional or national level, these rarely include explicit CDR provisions or structured accountability mechanisms for SMEs.

Effective Corporate Digital Responsibility governance requires a shift from centralised, top-down models to an approach that empowers autonomy and responsibility at the level of individual entities. Central institutions, by serving an advisory and supportive role, can create conditions in which bottom-up CDR initiatives can flourish, leading to a more ethical and sustainable digital landscape.

The key challenge is the bottom-up cultivation of responsibility and competence, which allows for rapid response to new challenges and innovations, as well as the authentic integration of CDR principles into the organisational community of entities, regardless of their size or sector of activity. The bottom-up approach requires proper and skilful leadership factors like integrity, resilience, and accountability.

CDR governance at the level of individual enterprises is also still emerging. Most SMEs do not have dedicated roles or internal structures for managing digital responsibility; responsibilities usually get allocated in an informal way, often resting with IT staff or management without a specific mandate. This also creates a gap between the growing regulatory requirements - such as GDPR, the AI Act, and NIS2 - and the actual governance capacity of SMEs.

4.2 Strategic Objective

The objective is to establish effective, flexible, and sustainable governance structures for CDR at both the organisational and ecosystem levels. This means moving from fragmented and informal approaches towards structured accountability - both within SMEs and across the wider support ecosystem. Governance should ensure that CDR principles are consistently applied, monitored, and improved over time.

The CDR Strategy needs to be integrated with existing strategies and policy documents at local, regional, and national level. Rather than creating entirely new governance architectures, the aim is to strengthen, adapt and connect what already exists. This "integrate rather than duplicate" logic is a horizontal principle of the COEUS Strategy: each pillar applies it to its own domain (SME support, training, funding, communication, and policy integration).

4.3 Strategic Approach

Bottom-Up designation of decision-making and operational roles

Public institutions, due to their inherent organisational structure, often exhibit dispersed decision-making and a limited capacity for rapid action. This makes attempts to impose top-down, rigid CDR governance frameworks potentially ineffective or too slow in the face of technological change. Therefore, it is proposed that decision-making and operational roles for implementing CDR should be designated bottom-up within the entities themselves that are adopting Corporate Digital Responsibility principles. This applies to businesses, as well as non-governmental organisations (NGOs), industry clusters, science and technology parks, or angel investor groups.

Such an approach enables:

- Rapid adaptation: These entities, operating in direct contact with technology and its consequences, can identify and respond to ethical and social challenges more quickly.
- Authentic engagement: Bottom-up assignment of roles, such as "CDR Coordinator" or "Digital Ethics Ambassador", fosters greater engagement from employees and leaders who feel co-responsible for shaping the digital culture.
- Tailoring to specifics: Each organisation has its unique culture, business model, and set of challenges. Bottom-up governance allows for flexible adaptation of CDR principles to specific needs and capabilities, rather than applying universal, often ill-fitting solutions.

Advisory role of central institutions

In this model, the role of central institutions – such as government agencies, regulatory bodies, or research institutions – should evolve from an imposing role to an advisory and supportive one. Their influence should focus on creating a favourable ecosystem for CDR development, rather than directly managing implementation within individual entities.

Key areas of action for central institutions include:

1. Awareness building: organising information campaigns, conferences, and workshops that raise awareness about the importance of CDR among a wide range of stakeholders – from management to consumers.
2. Initiating cooperation: creating platforms for knowledge and experience exchange between various entities (businesses, NGOs, universities), as well as supporting the formation of clusters and thematic networks around CDR.
3. Promoting best practices: identifying and disseminating examples of effective CDR implementation, creating benchmarks and standards that can serve as inspiration and reference points.
4. Creating conditions: developing national and regional strategies that incorporate CDR, initiating grant competitions for projects related to ethical technology, and creating regulatory and financial incentives for entities implementing CDR.

Putting the bottom-up approach into practice

In practical terms, a bottom-up approach means that the identification of priorities, challenges, and solutions related to Corporate Digital Responsibility originates from the organisations and stakeholders directly involved in digital transformation. Rather than relying exclusively on centrally defined actions, SMEs, business support organisations, clusters, technology parks, universities, NGOs, and local authorities actively contribute to shaping and implementing CDR initiatives based on their specific needs and experiences. This requires the creation of regular consultation and collaboration mechanisms, such as working groups, stakeholder forums, peer-learning activities, and local CDR networks. As highlighted in other chapters of the COEUS framework, the involvement of the wider local ecosystem is essential to ensure that CDR is not implemented in isolation within individual organisations but becomes part of a broader culture of responsible digitalisation. Ecosystem actors can contribute complementary expertise, facilitate knowledge transfer, support awareness-raising activities, and jointly develop solutions to shared challenges. Through continuous interaction among local stakeholders, bottom-up

governance helps create ownership, strengthens commitment to CDR principles, and increases the likelihood that initiatives will be sustained and scaled over time.

Main characteristics of the bottom-up approach

- Decentralisation and flexibility - a distributed management structure offers more opportunities but is more difficult to coordinate. Key roles could be assumed by flexible entities, such as technology parks and NGOs, which make decisions faster and are closer to entrepreneurs.
- Mitigation of public institutions' constraints – operational constraints at the various institutional levels, such as lengthy decision-making processes and the need for formal resolutions and approvals, hinder the rapid implementation of solutions; the bottom-up approach can minimise their impact. Public institutions should support promotional activities and build awareness but are not always the best coordinators.
- The role of coordinators and clusters - coordinators should be appointed from among operational entities within the regional ecosystem who could serve as integrators of bottom-up actions. They should consider the regional diversity, needs, competences and the specificities of local structures.
- Cross-sectoral cooperation – the need to synchronise activities between offices, parks, universities, and companies to effectively implement the Strategy. Tools such as common events, grants, and competitions could promote the integration of various entities.

4.4 Managing Implementation Risks

The main risks are the following:

- **Insufficient coordination across levels** This approach may lead to a lack of coordination, with the risk of multiple actors developing initiatives independently, resulting in duplicated efforts and fragmented implementation across territories and sectors.
- **Limited capacity of SMEs to designate and support CDR roles**, due to constrained financial and human resources.
- **Uneven competence and availability of designated CDR coordinators** across territories and sectors, which may affect the consistency and quality of implementation.

These risks can also be mitigated by investing in training for CDR Coordinators, building on existing cross-sectoral cooperation frameworks, and ensuring that governance models developed within COEUS are simple, adaptable, and freely available to all partner territories.

Innovation and SME Support

This chapter explains how local ecosystems can foster SME innovation by embedding CDR principles into existing support networks. It highlights CDR as a strategic asset, demonstrating how ethical digital practices can become a competitive lever. It supports the integration of CDR principles into the organisational culture of SMEs.

5.1 Context and Key Challenges

Innovation in SMEs across Central Europe is supported by a wide range of existing ecosystems. Indeed, many actors cover that function, including business support organisations, clusters, chambers of commerce, technology parks, innovation hubs, universities, accelerators, and public authorities. These stakeholders play a critical role in enabling SMEs to access knowledge, funding opportunities, technologies, skills, and networks that support innovation and growth. While each actor operates within its own sphere of influence and possesses distinct mandates, competencies, and decision-making powers, their areas of intervention often overlap. This creates both opportunities and challenges: on the one hand, it allows SMEs to benefit from complementary forms of support; on the other, it requires effective coordination to avoid fragmentation, duplication of efforts, and inconsistent messaging. Maximising the impact of innovation support therefore depends on the ability of these actors to collaborate, by combining their respective resources and institutional capacities in the pursuit of shared objectives.
At the same time, digital transformation is increasingly raising questions that go beyond technological adoption and business efficiency improvements. Issues such as the responsible use of data, cybersecurity, artificial intelligence, transparency, digital inclusion, and stakeholder trust are becoming central elements of business competitiveness and sustainability. As a result, CDR is emerging as a key component of innovation strategies, helping organisations ensure that digital technologies are developed and used in an ethical, responsible, and human-centric way.

5.2 Strategic Objective

This creates a clear need for SME support ecosystems to expand their role. In addition to supporting digitalisation, existing ecosystems should also help SMEs integrate responsible digital practices into their innovation activities. Integrating these considerations early in the innovation cycle enables organisations to identify risks proactively, strengthen the quality and sustainability of their innovations, and build greater confidence among customers, partners, employees, and investors.

The strategic objective is therefore to embed CDR principles within existing innovation support ecosystems, making responsible digitalisation an integral part of SME support services rather than a separate or standalone activity. Rather than creating new organisational structures, the approach seeks to leverage and strengthen existing networks, programmes, and support mechanisms with CDR themes, so that CDR becomes a natural component of advisory services, capacity-building activities, innovation initiatives, and business development processes. In this vision, the role of local ecosystems is essential in accelerating the widespread and sustainable adoption of responsible digital practices among SMEs.

5.3 Strategic Approach

The integration of responsible digital practices in already existing mechanisms can take place at multiple levels. Firstly, **advisory, and mentoring services** should help SMEs address not only technology adoption, but also the responsible use of digital technologies, including data governance, cybersecurity, transparency, ethical considerations, and stakeholder engagement. Similarly, **digital maturity assessments and innovation readiness tools**, widely known and used, can be expanded to evaluate an organisation's preparedness to manage digital risks and opportunities in a responsible manner. **Innovation support programmes**, **pilot actions**, and **testing environments** could therefore encourage SMEs to consider these aspects from the earliest stages of the creation of a new product or service; also, in **business model development** the CDR aspects could be considered.

A critical success factor is the ability to translate CDR principles into concrete business value. SMEs are more likely to adopt responsible practices when they are linked to strategic priorities such as risk management, customer trust, reputation, regulatory readiness, market access, and long-term competitiveness. As an example, including CDR aspects related to accessibility in the design of new digital products or services could lead to an expansion of potential customers. Real examples and case studies could easily demonstrate how responsible digitalisation can support innovation and business growth.

The ecosystem also has a significant role to play in facilitating collaboration and peer learning, accelerating the diffusion of knowledge and good practices, and reducing implementation costs and uncertainty for SMEs. The mechanisms for peer learning and community building – mentoring spaces, exchange of experience and communities of practice – are detailed in the Cultural Change & Awareness pillar.

Finally, SMEs should be encouraged to integrate responsible digital practices into their broader innovation and business strategies. This helps ensure that these aspects become part of long-term development rather than a separate activity.

Overall, the proposed approach strengthens existing innovation ecosystems by enhancing their capacity to support not only digital transformation, but also the responsible and sustainable adoption of digital technologies. In doing so, it contributes to building more resilient, competitive, and future-oriented SMEs across Central Europe.

5.4 Managing Implementation Risks

Integrating responsible digital practices into SME support ecosystems presents several challenges. To address them, the Strategy promotes a gradual and practical approach: existing services could be adapted rather than replaced, which reduces the need for additional resources. The main risks, and the corresponding mitigation measures, are the following:

- **Limited capacity of support organisations** Support organisations may have limited capacity or expertise to address these topics. They can build capacity through training, exchange of experience and the use of shared tools.
- **Low perceived relevance among SMEs** SMEs may see these topics as complex or not immediately relevant to their business. Providing simple and user-friendly guidance is essential: clear tools help SMEs understand what is expected and how to take the first steps.
- **Uneven implementation across ecosystems** Differences between ecosystems across Central Europe can lead to uneven implementation. Exchange of good practices between regions supports learning and helps reduce differences in implementation.

Training Ecosystem

This chapter outlines the creation of a long-term and dynamic CDR training ecosystem based on the COEUS project legacy. It supports public authorities and organisations in maintaining continuous, practice-oriented skills development for SMEs and public administrations, ensuring that training remains aligned with real SME needs identified during the pilot phase and evolving. The dynamic structure of the ecosystem allows for the regular update of CDR topics and the integration of emerging EU legislation related to CDR principles, while involving local actors to ensure durability, scalability, and long-term impact of training initiatives. Regional innovation centres and business support organisations are expected to play a key role beyond the project's lifetime.

6.1 Context and Key Challenges

Central European territories are facing a common challenge: digital transformation is progressing rapidly, while the capacity of SMEs and public administrations to manage digital responsibility in a structured and strategic way remains uneven. Digital tools are increasingly embedded in daily operations, but responsible digital practices related to data governance, cybersecurity, transparency, ethical use of technologies, human oversight and regulatory compliance are often addressed in a fragmented, informal, or reactive manner.

This challenge concerns the wider territorial ecosystems in which SMEs and public administrations operate. Innovation centres, chambers of commerce, training providers, public authorities, sectoral agencies, and business support organisations already offer a wide range of services, but these are not always coordinated within a long-term framework for CDR skills development. As a result, training opportunities may remain occasional, project-based or disconnected from broader regional innovation strategies.

The increasing complexity of the European digital regulatory environment adds further pressure. SMEs and local public administrations are exposed to evolving EU requirements and policy priorities but often lack the internal capacity to translate them into practical organisational measures. Training approaches must therefore be operational and regularly updated.

The COEUS project provides an important evidence base in this respect. The pilot phase confirmed that SMEs tend to prefer short and targeted learning formats rather than theoretical or generic training. Companies need hands-on guidance that can be directly applied to their daily activities, supported by examples, practical tools and follow-up advice.

The experience gained across different partner territories also highlights the strategic value of building a common European CDR background. Shared concepts, terminology, and reference principles can support cooperation, transferability, and policy alignment across regions. At the same time, each territory needs the flexibility to adapt training contents, formats and examples to its own institutional context, business environment, and level of digital maturity.
The key challenge is therefore to move from fragmented training initiatives to a coordinated and dynamic Training Ecosystem. This ecosystem should combine European coherence and territorial adaptability, ensuring that CDR skills become part of the ordinary support infrastructure for digital innovation.

6.2 Strategic Objective

The strategic objective is to establish a shared, high-level framework for a sustainable, scalable, and flexible CDR Training Ecosystem across partner territories.
The Training Ecosystem should combine European coordination and local adaptability. The goal is to create a long-term system that allows regular updates of training content, including new EU legislation and emerging topics in digital responsibility. A common European background on Corporate Digital Responsibility will support shared terminology, reference principles, training materials, and methodological approaches. Local actors will adapt training activities to territorial needs, existing support structures, sectoral priorities, and available resources.
This approach strengthens transferability, comparability, and cooperation among territories, while ensuring that CDR training remains practical, relevant, and embedded in regional innovation ecosystems.
In this way, the Training Ecosystem will contribute to the long-term resilience, competitiveness, and innovation capacity of SMEs, while helping public authorities and intermediary organisations promote responsible digitalisation as a strategic asset for territorial development.

6.3 Strategic Approach

The Training Ecosystem will provide shared principles, tools, and reference elements at transnational level, while each territory will define its own implementation model according to local needs, institutional arrangements, and existing innovation support structures.
The strategic approach is based on the following key principles:

- **Territorial embedding** CDR training should be integrated into existing regional innovation systems, business support services, Smart Specialisation strategies, digital transformation programmes, and public-sector capacity-building initiatives. This will help avoid

duplication and ensure that CDR becomes part of the ordinary support offer available to SMEs and public administrations.

- **Common European CDR background** The ecosystem should promote shared training materials, common terminology, transferable learning modules, and reference frameworks across partner territories. This common foundation will support consistency and mutual learning at European level, while allowing each territory to adapt examples, case studies, formats, and sectoral priorities to its own context.
- **Modular and practice-oriented learning** Training activities should be designed in flexible formats such as expert-led workshops, short thematic sessions, mentoring schemes, peer learning, self-assessment tools, and online learning modules. The emphasis should remain on practical application, concrete organisational benefits and direct usability for SMEs and public administrations.
- **Connection with implementation support** Training should be linked to follow-up support, mentoring, individual consultations, access to tools and practical guidance. This connection is essential to help SMEs and public administrations translate CDR principles into daily business and administrative practices.
- **Continuous updating mechanism** CDR is a dynamic field shaped by technological innovation, regulatory change and evolving societal expectations. Training content should be reviewed regularly with the involvement of experts, public authorities, business support organisations, and end users. Feedback from SMEs and public administrations should be systematically collected and used to improve both content and delivery formats.
- **Multiplier role of intermediary organisations** Innovation centres, business support organisations, chambers of commerce, regional agencies and other intermediaries should act as connectors and multipliers. Their role is to link SMEs and public administrations with relevant expertise, funding opportunities, policy initiatives, and practical tools, ensuring the durability and scalability of the Training Ecosystem beyond the COEUS project.

6.4 Managing Implementation Risks

The implementation of the Training Ecosystem may face several risks. These should be addressed through flexible delivery formats, clear coordination roles and strong links with existing innovation and business support services:

- **Limited engagement from SMEs** SMEs often have limited time and internal capacity for training. Short, flexible, and practical formats can increase participation and relevance.
- **CDR perceived as a compliance burden** Training should clearly show the business value of responsible digital practices, including trust, resilience, risk management, and competitiveness. The cultural roots of this barrier are addressed in the Cultural Change & Awareness pillar.
- **Rapid regulatory and technological change** Training materials may quickly become outdated. A regular update mechanism should involve experts, public authorities, and intermediary organisations.
- **Lack of coordination among ecosystem actors** Innovation centres, training providers, public authorities, and business support organisations may work in parallel. Clear coordination roles can improve alignment and reduce fragmentation.
- **Gap between common framework and local implementation** Shared principles, terminology and tools should be adapted by local actors to territorial needs, sectoral priorities, and levels of digital maturity.
- **Dependence on project-based resources** Long-term sustainability requires embedding CDR training into existing services, programmes, and support measures beyond the COEUS project lifetime.

Funding and Investments

This chapter integrates proposals on how to build mechanisms to finance CDR through public investments or public-private partnerships. Its role is to provide Public Administrations with concrete tools to incentivise the adoption of CDR, for example, by inserting reward criteria into existing funding tenders. The chapter will be complemented by guiding principles encouraging companies to implement CDR with their own resources, supported by examples of best practice.

7.1 Context and Key Challenges

Public administrations play a key role in shaping market behaviour. By integrating CDR-related criteria into funding programmes, procurement processes, and investment incentives, they can actively encourage companies-particularly SMEs-to adopt responsible digital practices. At the same time, companies should be encouraged to invest their own resources in CDR, supported by clear business cases and examples of best practice.

Across Central Europe, funding ecosystems differ in structure and maturity. However, most countries share a common set of financial instruments that can serve as entry points for CDR integration.

7.2 Strategic Objective

The objective is to ensure that CDR is progressively integrated into existing funding and investment mechanisms, both at the public and private level, so that responsible digital practices become an explicit criterion for accessing support rather than an optional add-on. This should happen gradually, starting with simple and clearly defined criteria that are proportionate to the capacity of SMEs and public administrations.

7.3 Strategic Approach

Types of funding and investment instruments relevant for CDR

CDR can be integrated into four main categories of funding and investment instruments:

1. **Public grants and subsidies** These include innovation funding programmes, digitalisation grants, and R&D support schemes. They represent the most direct mechanism for incentivising CDR adoption, as public authorities can introduce evaluation criteria rewarding responsible digital practices.

2. **Loans, guarantees, and financial instruments** Development banks and public financial institutions provide loans, guarantees, and blended finance solutions. These instruments can incorporate CDR by linking favourable conditions to responsible digital transformation.
3. **Advisory, voucher, and capacity-building schemes** Low-threshold instruments such as vouchers, consulting support, and training programmes are particularly relevant for SMEs. They can support initial steps such as CDR assessments, governance frameworks, and compliance with emerging regulations.
4. **Private investment and public-private partnerships (PPPs)** Private investors, including venture capital, corporate investors, and banks, play a key role in scaling innovation. Although CDR is not yet systematically embedded, increasing alignment with ESG and sustainable finance creates a strong entry point for integration.

Company-driven investment in CDR (self-financing)

In addition to public funding and private investment mechanisms, companies play a crucial role in financing their own transition towards Corporate Digital Responsibility (CDR).

In many cases, the implementation of CDR does not require large, standalone investments, but can be integrated into existing digital transformation, compliance, and innovation budgets. This makes company-driven investment one of the most immediate and scalable pathways for CDR adoption.

Typical areas where companies can internally allocate resources include:

- development of data governance frameworks
- implementation of cybersecurity and risk management systems
- adoption of ethical and trustworthy AI practices
- internal training and capacity building
- transparency measures and user communication
- alignment of digital strategies with ESG objectives

From a business perspective, CDR-related investments can be justified through:

- **risk reduction** (regulatory compliance, cybersecurity, reputational risk)
- **cost efficiency** (better data management, process optimisation)
- **market advantage** (trust, branding, customer loyalty)
- **investment readiness** (alignment with ESG and sustainable finance criteria)

Importantly, early investments in CDR can reduce future costs related to regulatory adaptation, particularly considering evolving European frameworks on AI, data governance, and digital services.

Public administrations can support company-driven investment indirectly by:

- providing guidelines and frameworks for CDR implementation
- offering self-assessment tools and benchmarks
- promoting best practices and case studies
- linking public funding incentives to demonstrated internal commitment

This approach ensures that CDR is not perceived solely as a compliance requirement, but as a strategic business investment embedded within companies' core operations.

7.4 Managing Implementation Risks

Integrating CDR into funding and investment mechanisms presents several challenges. The main risks, and the corresponding mitigation measures, are the following:

- **Limited experience of public administrations** Public administrations may lack experience in defining CDR-related criteria. Model clauses and practical guidance for programme managers can support the design of appropriate requirements.
- **Increased complexity for SMEs** There is a risk of increasing complexity for SMEs if requirements are not clearly designed. Starting with simple, proportionate, and clearly defined criteria keeps requirements manageable.
- **CDR perceived as a cost rather than an investment** Companies may see CDR as an additional cost rather than an investment. Aligning CDR requirements with existing ESG and sustainable finance frameworks and communicating the business case set out in this chapter, helps reposition CDR as a strategic investment; the cultural dimension of this barrier is addressed in the Cultural Change & Awareness pillar.
- **Uneven implementation across funding systems** Differences between national funding systems can lead to uneven implementation across Central Europe. Exchanging experience across territories supports a gradual convergence of funding practices.

Communication

This chapter highlights the role of structured and coherent communication in promoting CDR values. It positions communication as a driver of change, offering tools, best practices, and case studies to transparently showcase the social and economic benefits of ethical digitalisation and to support stakeholder engagement. Communication integrates all elements of the CDR framework, providing regional stakeholders with a coherent understanding of its strategic value.

8.1 Context and Key Challenges

Communication represents a central enabling mechanism of the COEUS Strategy, ensuring that CDR is not only understood, but actively adopted and applied by SMEs and other stakeholders. It plays a bridging role between the conceptual framework of CDR and its practical implementation, translating principles, tools, and methodologies into formats that are accessible and relevant for end users.

Within the COEUS framework, communication fulfils three key strategic functions. First, it has an awareness-building function, making SMEs and stakeholders aware of the risks, responsibilities, and opportunities associated with digital transformation. Second, it has a translation function, transforming complex concepts related to digital ethics, regulation, and sustainability into clear, actionable guidance. Third, it has an activation function, encouraging behavioural change by demonstrating how CDR can be applied in real business contexts.

Without a structured and coherent communication approach, the risk remains that CDR is perceived as abstract, overly complex, or disconnected from everyday business realities. Communication therefore ensures that all elements of the COEUS Strategy are consistently understood, interconnected, and applicable.

The COEUS project identifies several communication-related barriers that limit the uptake of Corporate Digital Responsibility among SMEs. A key challenge is the complexity of the concept itself. CDR brings together multiple dimensions-social, economic, technological, and environmental-which are often communicated separately or through highly technical language. The potential fragmentation that goes along with this complexity could lead to difficulties for SMEs in forming a clear and coherent understanding of what CDR means in practice.

In addition, SMEs are frequently exposed to regulatory-driven communication, where digital responsibility is framed primarily through compliance requirements (e.g. GDPR, AI-related obligations). This often leads to a perception of CDR as an additional burden rather than a strategic opportunity. Another barrier is the lack of practical and relatable examples. SMEs tend

to engage more effectively with concrete use cases and peer experiences, while abstract frameworks or theoretical explanations fail to generate interest or action. Furthermore, communication often does not sufficiently reflect the resource constraints and priorities of SMEs. Messages that are not aligned with their operational reality-limited time, capacity, and expertise-are unlikely to lead to engagement or behavioural change.

Finally, pilot feedback confirms that SMEs typically do not prioritise CDR, ESG, or digital ethics unless these are clearly linked to tangible risks (e.g. cybersecurity incidents), costs, or immediate business implications. This creates a gap between strategic communication and practical relevance.

8.2 Strategic Objective

The objective is to establish a structured, coherent, and practice-oriented communication approach that enables SMEs and stakeholders to understand and engage with CDR principles.

This involves:

- translating complex concepts into simple and actionable messages,
- linking CDR to concrete business challenges and opportunities,
- supporting the adoption of tools and methodologies developed within COEUS,
- and reinforcing a consistent understanding of CDR across different regions and stakeholder groups.

Communication aims to move SMEs from awareness to action, ensuring that CDR becomes part of everyday decision-making rather than remaining a theoretical or compliance-driven concept.

8.3 Strategic Approach

The COEUS communication approach is based on a combination of multi-channel, multi-format, and practice-oriented methods, designed to reflect the diversity of SME needs and contexts. A central principle is the emphasis on clarity and accessibility. Communication avoids overly technical language and instead focuses on practical explanations, step-by-step guidance, and clear examples.

Another key element is experience-based communication, which prioritises:

- real-life case studies,
- success stories from SMEs,
- peer-to-peer learning,
- and concrete demonstrations of CDR implementation.

This approach reflects insights from pilot activities, showing that SMEs respond more positively to practical examples than to abstract narratives. Communication also combines digital and direct interaction formats. Digital channels (such as online platforms, social media, and toolkits) ensure broad outreach and accessibility, while direct engagement (workshops, meetings, networking events) allows for deeper understanding, interaction, and trust-building. Importantly, communication is designed to be continuous and iterative, rather than limited to one-off activities. It supports the entire implementation process from initial awareness to capacity building and long-term adoption.

Key communication interventions

To operationalise this approach, the COEUS Strategy defines a set of coordinated communication interventions. The first area focuses on awareness-raising activities, including targeted campaigns, introductory materials, and dissemination of key concepts. These activities aim to make CDR visible and understandable for SMEs.

The second area involves the development and promotion of case studies and success stories, displaying how SMEs apply CDR in practice. These examples serve as inspiration and provide concrete reference points for other companies.

The third intervention focuses on practical communication tools. The CDR Handbook, developed within the COEUS project, provides a foundational reference. To further support implementation, the development of additional practical tools - such as communication guidelines, checklists, and sector-specific toolkits - is identified as a recommended next step and should be prioritised in any follow-up phase of the initiative.

In addition, the Strategy emphasises the importance of consistent messaging and communication identity, ensuring that all communication activities convey a coherent narrative about the value and relevance of CDR.

Target groups

Communication activities are directed at multiple stakeholder groups, each requiring tailored approaches and messages.

SMEs represent the primary target group, particularly owners, managers, and employees responsible for digitalisation and decision-making. Communication towards this group focuses on practical relevance, simplicity, and direct applicability.

A second group includes trainers and intermediaries, who play a key role in transferring knowledge and supporting SMEs. Communication supports their role by providing clear materials and structured messages.

A third group consists of public authorities and stakeholders, who are involved in supporting and scaling CDR adoption. For this group, communication focuses on strategic alignment and broader impact.

By addressing these distinct groups simultaneously, communication ensures a coherent and systemic approach to CDR uptake.

8.4 Managing Implementation Risks

The main implementation risk is that communication remains generic, one-directional and disconnected from SME realities, failing to trigger engagement. To manage this risk, several key conditions need to be fulfilled:

- **Practical relevance** Messages must be practical and relevant, linked to SME realities and business needs.
- **Consistency and continuity** Communication must be consistent and continuous, reinforcing key concepts over time.
- **Simple and user-friendly formats** The use of simple and user-friendly formats avoids complexity and ensures accessibility.
- **Integration with training and support** Communication should be tightly integrated with training and support activities, creating a coherent experience for SMEs.
- **Active engagement and interaction** Effective communication requires dialogue, feedback, and exchange rather than one-directional information delivery; these are essential for building trust and supporting behavioural change.

8.5 Expected impact

The implementation of this communication pillar is expected to lead to:

- increased awareness and understanding of CDR among SMEs and stakeholders,
- improved ability to interpret and apply CDR principles in practice,
- stronger engagement in training and support activities,
- and higher adoption of responsible digital practices.

In the long term, communication contributes to embedding CDR as a visible, understandable, and actionable component of digital transformation, supporting the development of a more responsible and resilient SME ecosystem.

National and Transnational Cooperation

This chapter systematises the framework for the continuation of cross-border cooperation at both the cross-border level and EU levels, between partners and institutions, and for the expansion of such networks across Europe. Its role is to create international synergies, allowing local authorities to compare practices on common standards and to harmonise governance requirements.

9.1 Context and Key Challenges

The European Union is moving towards greater harmonisation of the digital regulatory framework, including data protection, artificial intelligence, data governance, cybersecurity, and the ethical use of digital technologies. These developments create a common policy environment for SMEs, public administrations, and intermediary organisations across Europe.

At the same time, the implementation of digital policies remains strongly influenced by national, regional, and local contexts. Central European territories differ in terms of digital maturity, institutional capacity, business support structures, stakeholder engagement, and availability of specialised expertise. These differences affect the way Corporate Digital Responsibility is understood, promoted, and applied in practice.

National and transnational cooperation is therefore essential to support a more coherent uptake of CDR across territories. Without structured cooperation, CDR risks developing as a fragmented set of local initiatives, with uneven levels of awareness, capacity, and implementation. Coordinated cooperation can help reduce these gaps by enabling territories to share knowledge, compare approaches, transfer practical tools, and align their support measures.

This is particularly relevant for SMEs. Many companies operate within national or regional markets, but they are increasingly connected to European value chains, common digital infrastructures, and shared regulatory requirements. Differences in CDR awareness and support mechanisms across countries may create uneven conditions for SMEs and limit the adoption of responsible digital practices.

The COEUS project provides a concrete basis for strengthening cooperation among territories with different levels of experience and capacity. Through the exchange of knowledge, methodologies and practical tools, partners can support less advanced ecosystems, validate approaches in different contexts and identify solutions that can be transferred and adapted across regions.

The key challenge is to consolidate this cooperation beyond the project lifetime. National and transnational cooperation should become a stable function of CDR governance, supporting policy alignment, mutual learning, transferability of tools and the long-term integration of CDR into innovation and business support ecosystems.

This pillar focuses on the operational dimension of cooperation – the networks, exchange mechanisms and shared tools that keep territories working together. The complementary question of how CDR is embedded into policy frameworks, strategies and funding instruments is addressed in the Transnational Policy Integration pillar.

9.2 Strategic Objective

The strategic objective is to establish a stable and structured cooperation framework that supports the coherent development of Corporate Digital Responsibility across partner territories and beyond.

The Strategy provides common principles and cooperation mechanisms to guide national and transnational collaboration on CDR. Implementation will take place through local and national Action Plans, adapted to each territory's institutional framework, policy priorities, business environment, digital maturity, and existing support structures.

National and transnational cooperation should strengthen the connection between European-level developments and territorial implementation. This includes translating EU regulations, policy priorities and emerging standards into practical guidance, tools and support measures for SMEs, public administrations, and intermediary organisations.

The cooperation framework should also promote a common understanding of CDR across countries and regions. Shared terminology, definitions, methodological references, and indicators can improve comparability, support mutual learning, and enable more consistent monitoring of CDR uptake.

Structured cooperation will generate several strategic benefits. It will support knowledge transfer among territories with different levels of digital maturity, strengthen the capacity of intermediary organisations, reduce duplication of efforts, and improve the scalability of CDR tools, methodologies, and policy recommendations. It will also help preserve the value generated by COEUS by embedding cooperation within existing networks, innovation ecosystems, and policy platforms.

The objective is to create durable cooperation mechanisms that help territories learn from each other, align their approaches, scale effective solutions, and maintain continuity beyond the project lifetime. This will support a more coherent and inclusive adoption of responsible digital

practices across Central Europe, while allowing each territory to implement CDR according to its own needs and capacities.

9.3 Strategic Approach

The cooperation framework will operate through a set of complementary mechanisms designed to support coordination, transferability, and local implementation:

- **Transnational CDR Cooperation Platform** Partners should consolidate a transnational cooperation platform involving public authorities, business support organisations, innovation centres, clusters, research organisations, training providers, and relevant policy stakeholders. The platform should provide a structured space for exchange, coordination and joint reflection on CDR policies, tools, and implementation practices.
- **Common CDR Knowledge Base** The cooperation framework should support the development and maintenance of a common CDR knowledge base. This may include shared definitions, methodological guidelines, training materials, self-assessment tools, indicators, case studies, policy references, and practical examples. The knowledge base should help partners work from a common foundation while allowing local adaptation.
- **Policy Alignment and Intelligence** Partners should cooperate in monitoring relevant European and national developments related to CDR, including digital regulation, AI, data governance, cybersecurity, sustainability, and SME support policies. This policy intelligence function should help territories understand emerging requirements and translate them into practical measures for SMEs and public administrations.
- **Peer Learning and Thematic Working Groups** The cooperation framework should include regular peer learning activities and thematic working groups on priority areas such as AI ethics, data governance, cybersecurity, transparency, digital skills, responsible innovation, and SME support. These groups should enable partners to compare practices, discuss implementation barriers, and jointly develop practical responses. These groups operate at territorial and policy level, complementing the enterprise-level peer learning described in the Cultural Change & Awareness pillar.
- **Transfer and Adaptation Mechanism** Solutions developed in one territory should be assessed for transferability before being replicated elsewhere. The cooperation framework should include a clear mechanism to identify promising practices, analyse the conditions for transfer, adapt tools to local contexts, and test them in different regional environments. This will improve the scalability and practical value of COEUS results.

- **Cooperation with Policy and Innovation Ecosystems** National and transnational cooperation should remain connected to existing policy processes, innovation ecosystems, and business support structures. Public-private partnerships, cooperation with research organisations and involvement of SMEs are essential to ensure that strategic orientations are translated into practical support services, training initiatives, and governance tools.
- **Use of Common Standards and European Frameworks** Where relevant, partners should refer to common standards, European frameworks, and shared policy references. This will facilitate comparison, reduce complexity, and support a more coherent implementation of CDR principles across countries and regions.

9.4 Managing Implementation Risks

The implementation of national and transnational cooperation may face several risks. These should be managed through clear governance arrangements, flexible participation models and strong links with existing policy and innovation ecosystems.

- **Cooperation fatigue after the project lifetime** Partners may reduce their engagement once project-based activities and resources end. CDR cooperation should be connected to existing networks, policy platforms, and institutional mandates to support continuity.
- **Uneven commitment among territories** Different levels of political support, institutional capacity and available resources may affect participation. The framework should allow flexible levels of involvement while maintaining common objectives, shared tools, and regular coordination.
- **Lack of ownership** Long-term cooperation requires clear responsibilities for maintaining networks, updating shared materials, organising exchanges and monitoring progress. Public authorities, innovation centres, and business support organisations should assume coordination and multiplier roles according to their capacities and mandates.
- **Fragmented interpretation of CDR** Different territorial approaches may reduce comparability and transferability. Shared terminology, common methodological references, and joint indicators can help maintain coherence while preserving local adaptability.
- **Limited transferability of solutions** Tools and practices developed in one territory may not automatically fit another context. Each transfer process should include local assessment, adaptation, and testing.
- **Language, administrative and working-culture barriers** Cooperation may be slowed down by linguistic, procedural, and organisational differences. Regular interaction, clear

documentation, practical working methods, and common templates can reduce complexity.

- **Weak connection with policy and implementation mechanisms** Cooperation may remain too technical if it is not linked to policy processes. Partners should connect transnational cooperation with national and regional Action Plans, Smart Specialisation priorities, digital transformation programmes, and SME support services.

ESG Sustainability and Monitoring

This chapter focuses on the long-term sustainability of the Strategy. It provides guidance on monitoring progress, assessing ESG impacts, and managing risks, within the framework of applicable EU law. System resilience is ensured through practical topics and tools, proactive evaluation, and timely mitigation of the challenges arising from implementation.

10.1 Context and Key Challenges

The "invisible" nature of digital transformation often masks a heavy physical footprint characterised by high energy consumption, resource depletion, and toxic waste. For the COEUS Strategy to be truly sustainable, it must not only survive as a policy document but act as a catalyst for measurable ESG improvements within the Central European SME ecosystem.

Across Central European territories, digital transformation is progressing at an accelerated pace, yet the institutional and organisational capacity to monitor its ethical and environmental impacts remains uneven and significantly fragmented. Therefore, establishing a robust monitoring framework is essential to ensure that digitalisation contributes to long-term planetary health and social equity rather than becoming a source of unmanaged risk.

Key challenges for this monitoring framework to be realised are linked to measurement complexity, for SMEs often lack the technical capacity or financial resources to monitor Scope 1, 2, and 3 emissions linked to their digital operations. Also, lack of harmonised standards and differing regional interpretations of "digital responsibility" make it difficult to harmonise ESG reporting across transnational borders. While regulatory requirements like the GDPR, AI Act, and NIS2 are increasing, the actual governance capacity of SMEs remains limited, leading to a focus on compliance rather than long-term value creation. This focus leads small businesses to possibly neglecting that digital tools do not exclude marginalised groups or those with limited literacy.

10.2 Strategic Objective

The primary objective is to transform the COEUS Strategy into an ESG-accountable roadmap. This ensures that every action taken—from training trainers to funding digital vouchers—is evaluated based on its contribution to environmental sustainability, social inclusion, and transparent governance.

Specifically, this pillar aims to:

- **Quantify Environmental Impact** Move beyond "Carbon Neutral" toward becoming "Planet Positive" by reducing the technological footprint of IT infrastructure.
- **Maximise Social Utility** Ensure that the Strategy promotes digital inclusion and accessibility, utilising standards like the Web Content Accessibility Guidelines (WCAG) as a benchmark for success.
- **Institutionalise Ethical Governance** Embed Corporate Digital Responsibility (CDR) principles into the core purpose of organisations, fostering trust through transparent data management and algorithmic accountability.
- **Provide Practical Monitoring** Use lightweight, non-burdensome tools that allow SMEs to track their ESG progress without requiring dedicated departments.

10.3 Strategic Approach

To ensure that the COEUS Strategy functions as a living framework capable of generating long-term value, the monitoring process must be fundamentally integrated, lightweight, and practice-oriented. This robust mechanism begins with the definition of core monitoring indicators that track both the immediate reach of project activities and the deeper impact of Corporate Digital Responsibility adoption. These indicators encompass quantitative metrics such as the number of small and medium enterprises reached and trainers upskilled, alongside broader policy and governance metrics that measure influence at regional and transnational levels. Furthermore, measurable environmental and ESG performance indicators, including reductions in energy consumption and improvements in software efficiency, provide a clear picture of the Strategy's ecological footprint.

Implementing this Strategy requires a lightweight monitoring infrastructure designed to prevent reporting fatigue by embedding data collection into existing business and institutional cycles. Instead of relying on stand-alone systems, organisations should utilise established reporting streams, such as standard innovation audits, to track their digital responsibility progress. This approach is bolstered by continuous feedback loops from trainers and pilot participants, as well as the use of built-in assessment tools within the COEUS Workbook to ensure effective knowledge transfer and monitor individual enterprise progress.

Effective monitoring also demands a clear governance structure where specific project partners or regional bodies are assigned responsibility for maintaining the infrastructure as technology evolves. Periodic review cycles, such as bi-annual meetings of advisory boards, are essential to assess the Strategy's ongoing relevance against changing European regulations like the AI Act or NIS 2. Ultimately, long-term success depends on stakeholder ownership, where local partners

apply the Strategy through their own institutional channels rather than relying on external project coordination.

The Digital Maturity Questionnaire included in the CDR Manual of the COEUS project serves as a vital baseline and progress-tracking tool within this framework. By re-administering the questionnaire at regular intervals, organisations can visualise their evolution from basic digital awareness to full transformation while identifying specific gaps in technical capacity that require tailored support. Finally, monitoring must extend to a transnational level to harmonise standards across Central Europe. This involves cooperative efforts to monitor European-level digital regulations and regular reviews of the common knowledge base to ensure that definitions, indicators, and case studies reflect the latest best practices and successful policy transfers.

10.4 Managing Implementation Risks

The successful implementation of the COEUS Strategy depends on navigating several critical risks that could otherwise turn it into a static reference document rather than a living framework. One primary risk is reporting fatigue, where stakeholders may perceive ESG monitoring as a bureaucratic burden. To mitigate this, the Strategy focuses on a lightweight monitoring infrastructure that avoids stand-alone systems in favour of integrated reporting within existing business and institutional cycles. By embedding Corporate Digital Responsibility (CDR) progress into standard innovation audits or general ESG reports, the process remains manageable and relevant to the daily operations of SMEs.

Another significant risk involves technological and regulatory obsolescence, where tools and indicators become outdated as digital transformation and EU laws like the AI Act evolve. This is addressed by establishing regular review cycles within a clear governance structure, such as bi-annual meetings of a Regional Digital Ethics Advisory Board, to ensure indicators remain aligned with the latest standards. Assigning clear ownership to specific project partners or regional bodies further ensures that the monitoring infrastructure is continuously maintained and updated.

To prevent data inconsistency and fragmentation across Central European territories, the Strategy utilises the Digital Maturity Questionnaire as a recurring monitoring tool to track organisations' evolution from awareness to full digital transformation, providing a common baseline for identifying remaining gaps in capacity.

Finally, the risk of declining stakeholder engagement over time is mitigated through continuous feedback loops and local ownership. Trainers and SMEs utilise built-in review questions from the

COEUS Workbook to monitor progress and ensure knowledge transfer is effective. By fostering transnational intelligence and policy alignment, the Strategy ensures that Central European partners cooperate to harmonise standards, transforming CDR from a project-based activity into a durable, institutionalised asset.

Transnational Policy Integration

The chapter underlines the importance of ongoing international coordination on CDR policies and actions, building on lessons learned and good practices resulting from stakeholders' activities and the implementation of the CDR training programme, with the objective of fostering policy convergence across territories.

11.1 Context and Key Challenges

Digital transformation takes place in a cross-border environment where data, services and business activities move beyond national boundaries. While European digitalisation and sustainability frameworks continue to evolve, CDR is not yet systematically embedded within policy structures. Approaches remain fragmented, split across innovation, regulatory and sustainability domains - adding complexity for SMEs operating across borders, while coordination between territories stays limited.

While the National and Transnational Cooperation pillar addresses the operational mechanisms that keep territories working together, this pillar focuses on the policy dimension: how CDR is embedded into strategies, policy frameworks, and funding instruments at transnational level.

A key challenge is the imbalance between the operational and governance dimensions of CDR: applying it through tools, training and support measures is straightforward, but integrating it into policy is far more demanding and requires structured alignment.

Without sufficient transnational alignment, CDR integration risks significant inconsistency. Differences in economic structure, digital maturity, institutional capacity, and SME ecosystem composition can lead territories to prioritise CDR dimensions unevenly - some emphasising cybersecurity or data protection, others leaving social or environmental aspects underdeveloped.

The absence of coordination also risks divergent implementation: different certification schemes, evaluation criteria, or support mechanisms across territories. This reduces comparability, increases complexity for cross-border SMEs, and can introduce new barriers rather than facilitating responsible digital transformation.

11.2 Strategic Objective

CDR should become a structural, cross-cutting component of policy frameworks at transnational level - moving from fragmented, isolated approaches to a coherent, consistently integrated one across territories.

Rather than a standalone regulatory framework, CDR should be embedded within existing digital transformation, innovation, sustainability, and SME-support strategies. This supports consistency across jurisdictions, reduces regulatory complexity for SMEs, and strengthens the link between digital transformation and broader environmental and social goals - with CDR functioning as a horizontal principle guiding policy development.

11.3 Strategic Approach

The COEUS Strategy takes a pragmatic approach: embedding CDR into existing frameworks, strengthening coordination across governance levels, and using existing policy instruments - rather than creating new structures.

1. **Integration into established policies** CDR should be formally included within digitalisation policies, innovation programmes, sustainability frameworks, and regional development strategies such as Smart Specialisation. Specifically, the Strategy proposes including CDR as a horizontal concept within regional S3/S4 strategies, guiding priorities and the use of structural funds (e.g. ERDF) at territorial level - aligning local technological development with EU ESG goals without adding complexity.
2. **Alignment across governance levels** Effective integration requires coordination between local/regional ecosystems, national frameworks, and transnational cooperation mechanisms, with a shared understanding of CDR and continuous dialogue to reduce fragmentation and support consistent implementation.
3. **Use of policy and funding levers** Public administrations can progressively introduce CDR-related criteria into funding programmes, innovation calls, and support schemes - linking incentives to responsible digital practices to promote adoption without excessive regulatory burden.

Transnational cooperation underpins all of this: structured exchange of experience, lessons learned and good practices allows territories to learn from each other and adapt solutions to their own context. COEUS tools and methodologies can support this policy transfer, provided they remain flexible and adaptable.

The **CDR Handbook** is currently the primary reference tool for policy transfer and roll-out. In addition the Strategy is complemented by the COEUS SME upskilling/reskilling programme – the project's jointly developed solution – and by the COEUS capacity enhancing kit, which together constitute its operational toolkit and are annexed to this document.

To strengthen long-term impact, four further developments are recommended:

- A **COEUS Toolkit** extending the Handbook with practical instruments (including a Digital Maturity Assessment) for integration into public institutions' digital agendas.

- A **transnational Exchange and Monitoring Environment** - a digital platform for structured sharing of best practices and results across partner territories.
- A **CDR AI-assisted policy support tool** (e.g. a RAG-based assistant powered by official COEUS sources) to help public administrations draft policies and action plans.
- A **CDR E-learning Certification Programme** with a blended model, offering distinct pathways for SMEs and public authorities to sustain long-term CDR skill development.

These tools are not yet available but form a coherent roadmap that would significantly enhance the scalability and adoption of the COEUS approach beyond the project's lifetime.

11.4 Expected Impact

This approach is expected to increase coherence across policy frameworks, reduce fragmentation in how CDR principles are interpreted and applied, and improve conditions for SMEs operating across borders. In the long term, it supports embedding responsible digital transformation within broader sustainability and innovation policies - contributing to a more consistent and scalable European ecosystem.

References

Project and CDR framework

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- European Commission – Smart Specialisation (S3) Community of Practice: https://ec.europa.eu/regional_policy/policy/communities-and-networks/s3-community-of-practice/about_en
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Standards and international frameworks

- W3C – Web Content Accessibility Guidelines (WCAG): https://www.w3.org/WAI/standards-guidelines/wcag/
- United Nations – Sustainable Development Goals: https://sdgs.un.org/goals

Annexes

1. Corporate Digital Responsibility in Small and Medium-Sized Enterprises Handbook
2. COEUS Capacity Enhancing Kit - Practical guidance for public authorities and stakeholder organisations
3. COEUS Training Transcripts - Video lectures support material
4. COEUS Training Presentations - Video lectures support material
5. COEUS Training Presentations - Additional material for the trainers