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WHITEPAPER ON CYBER SECURITY

NIS2: WHEN CYBER RESILIENCE BECOMES THE RESPONSIBILITY OF SENIOR MANAGEMENT

How Atreus helps companies meet NIS2 requirements safely through interim expertise

A cyber incident brings your central ERP system to a halt. Thirty-six hours later, the supervisory board and the authorities ask: Who's responsible?

Implementing the **NIS2 Directive** presents companies with a new reality: Cyber and information security can no longer be delegated. Senior management is explicitly responsible and liable and must ensure effectiveness.

Atreus positions NIS2 as a **strategic leadership and implementation priority.** With experienced interim managers, Atreus ensures that regulatory requirements are not only met on paper but are implemented operationally and effectively, even under time pressure, when resources are limited, or when situations are critical.

You'll learn to do more than simply satisfy NIS2 – you'll turn it into a leadership stress test that measurably bolsters your company's resilience. This whitepaper provides a structured overview of:

- What NIS2 specifically requires
- Why conventional approaches often fail
- How Atreus builds lasting resilience through interim expertise

CONTENTS

1. NIS2: THE NEW LEADERSHIP REALITY CHECK – A STRESS TEST FOR YOUR COMPANY MANAGEMENT

1.1 OBJECTIVES OF THE NIS2 DIRECTIVE

The NIS2 Directive (Network and Information Security Directive 2) aims to significantly increase the resilience of essential and important entities against cyber threats. It broadens both the scope and the obligations compared with the previous NIS Directive.

For senior management, this means that cyberattacks become a management and liability concern – not just an IT issue.

Does NIS2 apply to your company?
Those affected include:

- Medium-sized and large enterprises spanning a wide range of industries
- Operators of critical and essential services
- Organizations that heavily rely on IT-supported processes

1.2 THE PARADIGM SHIFT

In the past, senior management could delegate responsibility for information security to the IT department and to external service providers. With the coming of NIS2, that is no longer the case.

The primary change introduced by NIS2 **is a shift in responsibility:**

- Senior management is now explicitly responsible
- Personal liability risks are no longer just theoretical
- Effectiveness matters more than documentation

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2. WHAT NIS2 REALLY REQUIRES – AND WHY SENIOR MANAGEMENT NEEDS TO TAKE CHARGE

Many companies encounter similar challenges when implementing NIS2:

- Lack of internal resources and specialists
- Unclear assignment of responsibilities to IT, Security, and Management
- Existing emergency or ISMS documents without operational impact
- Time pressure due to regulatory deadlines
- Parallel transformation and digitalization projects

NIS2 often affects organizations at a time when they are already under heavy strain.

3. WHY MANY COMPANIES FAIL AT NIS2 – AND HOW YOU CAN GET IT RIGHT

Have you already established the following?

☑ Systematic risk management
☑ Incident response and reporting processes (24 h/72 h)
☑ Business continuity and IT emergency management
☑ Clear governance and decision-making structures
☑ Training and involvement of senior management
☑ Demonstrable effectiveness of the measures

Most companies have individual components but rarely an integrated and effective system.
That's exactly where Atreus comes in.

> *"Responsibility for cyber resilience now rests squarely with senior management; shirking this duty is no longer an option."*

MARKUS ZAHN,
Director

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4. ATREUS: IMMEDIATE SUPPORT FOR YOUR NIS2 RESILIENCE

Atreus combines **strategic management insight** with the **ability to execute it operationally.** The focus is not on consulting papers, but on ensuring that organizations can take action.

4.1 LEADERSHIP IN FOCUS

Atreus helps companies with:

☑ Clearly embedding management responsibility

☑ Developing decision-making protocols for crisis situations

☑ Establishing clear transparency regarding liabilities and risks

This elevates NIS2 to a corporate governance responsibility, not merely an IT issue.

> *"Implementing NIS2 is the responsibility of senior management – and with interim management from Atreus, it becomes a crucial factor for success."*

BERNHARD GRUBER, MBA
Director

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5. INTERIM MANAGEMENT: YOUR ACE IN THE HOLE WHEN IT COMES TO THE NIS2 STRESS TEST

5.1 WHY CHOOSE INTERIM MANAGEMENT OVER TRADITIONAL CONSULTING?

	Traditional consulting	Interim management from Atreus
Role	Conceptualizes	Implements
Responsibility	Recommends actions	Is accountable for results
Involvement	Works alongside the project	Assumes line and leadership responsibility
Speed of impact	Provides analyses and concepts	Ensures visible changes within weeks
Focus	Presentations and recommendations	Operationally effective structures and processes

5.2 TYPICAL ATREUS INTERIM ROLES

- Interim CISO/Head of Information Security
- Interim CIO/Head of IT
- Crisis and Emergency Manager
- NIS2/Resilience Program Director

These roles operate with senior management and specialist departments in an integrated manner.

6. HOW ATREUS ENSURES A SUCCESSFUL NIS2 TRANSFORMATION (PHASED MODEL)

PHASE 1:

BASELINE ASSESSMENT & RISK TRANSPARENCY

- Analysis of NIS2 applicability
- Assessment of existing security and emergency structures
- Identification of critical business processes

PHASE 2:

GOVERNANCE & RESPONSIBILITIES

- Establishing clear decision-making and escalation structures
- Anchoring management accountability
- Defining roles, policies, and guardrails

PHASE 3:

OPERATIONAL IMPLEMENTATION

- Establishment or further development of IT emergency and crisis plans
- Implementation of incident response and reporting processes
- Integration of business continuity

PHASE 4:

EMPOWERMENT & EFFECTIVENESS

- Management and crisis simulations
- Training key personnel
- Establishing a continuous improvement process

7. IT EMERGENCY MANAGEMENT: WHEN EVERY MINUTE COUNTS

A robust IT emergency plan is a core requirement of NIS2.
Atreus ensures that:

☑ Emergency plans are aligned with business-critical needs
☑ Decision-making capability is the top priority
☑ Technical measures and management processes are closely integrated
☑ Plans actually work in an emergency

The focus is on **the ability to perform well under pressure.**
The following use cases show what this approach looks like in practice.

8. PRACTICAL EXAMPLES: NIS2 READINESS AND LIABILITY REDUCTION

USE CASE 1:

NIS2 READINESS UNDER TIME PRESSURE

Before Atreus ☒	With Atreus ☑
NIS2 applicability is recognized late; deadlines are drawing closer.	**An interim CISO immediately assumes responsibility and organizes the approach.**
No clear responsibilities, no robust IT emergency concept.	**NIS2 gap analysis, clear governance, and incident and emergency processes.**
High uncertainty in the face of audits and authorities.	**Audit-ready NIS2 structures and demonstrable ability to take action in an emergency.**

USE CASE 2:

REDUCTION OF SENIOR MANAGEMENT LIABILITY

Before Atreus ☒	With Atreus ☑
Executive management sees personal liability risk, but no risk transparency.	**An interim crisis and resilience manager creates a clear overview of cyber and outage risks.**
Escalation and decision-making protocols are unclear in crisis situations.	**Established decision-making structures and escalation models for emergencies.**
Management feels like it has been left to handle NIS2 on its own.	**Reduced personal liability risk and demonstrable active management involvement.**

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9. RECOMMENDED ACTION FOR DECISION-MAKERS: GET NIS2-COMPLIANT NOW

In short: You achieve NIS2 compliance, ease the burden on management and the organization, and reduce personal liability risk – creating sustainable resilience rather than settling for minimum compliance. With Atreus, companies achieve:

☑ Rapid, substantive NIS2 compliance
☑ Easing the burden on management and the organization
☑ Reduction of personal liability risks
☑ Resilience enhanced on a sustainable basis
☑ Leadership expertise immediately available in an emergency

CONCLUSION

NIS2 is a stress test for the leadership, organization, and decision-making capabilities of the company. The associated responsibility cannot be delegated, but you can enlist experienced support.

Atreus supports companies precisely where traditional approaches reach their limits – by providing experienced interim managers who assume responsibility, establish the required structures, and deliver effective results.
Atreus – When NIS2 becomes a leadership responsibility.

☑ **1. Check whether NIS2 applies to your company.**
☑ **2. Assess your current governance, emergency plans, and reporting processes.**
☑ **3. Determine where interim expertise can close gaps.**
☑ **4. Speak to Atreus about a rapid NIS2 Readiness Assessment.**

ATREUS – YOUR PARTNER FOR IMPLEMENTATION AND CYBER SECURITY EXCELLENCE

Only through professional implementation do NIS2 requirements and cyber security measures deliver lasting added value. We support companies with a structured NIS2 applicability analysis and robust gap and risk assessments through to operational implementation and scalable embedding within the organization – backed by clear governance and measurable results.

We speak the language of management, IT, OT, and security and do what it takes to bring strategy, compliance, and operations into alignment. Our aim is to move beyond theory and deliver effective cyber resilience that is actionable in real-world environments.

With interim management, we inject speed, experience, and independence into your NIS2 and cyber security initiatives. C-level and program excellence that delivers results in weeks, not months; technology-agnostic decision-making; and orchestration of complex rollouts – from ISMS and incident response to OT security and NIS2-compliant crisis management.

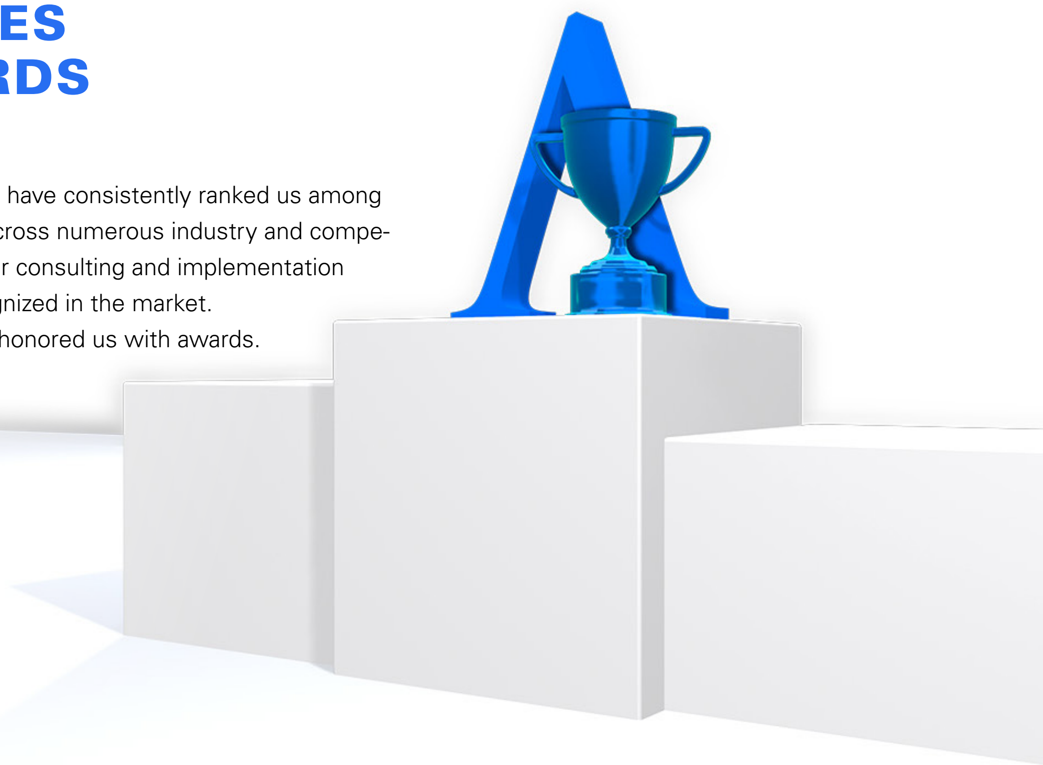
We hasten time-to-compliance, reduce implementation and liability risks, and embed security on a lasting basis through knowledge transfer, upskilling, and robust operating and control models.

We translate regulatory requirements into practical security solutions with a measurable contribution to resilience and availability in day-to-day operations.

ATREUS RECEIVES MULTIPLE AWARDS

For years, our customers and competitors have consistently ranked us among the leaders in interim management and across numerous industry and competency domains. This demonstrates that our consulting and implementation expertise in all these fields is clearly recognized in the market.

We express our gratitude to all who have honored us with awards.



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