



NIS2 Entity Classification Sheet

Essential, important or neither, and on what grounds

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Registering is a ten-minute form. The classification underneath it is a decision.

What a supervisor can ask is not whether you are registered, but why you arrived at this classification. Which service, which annex, which figures for which year, who decided and when it gets looked at again. That is what this sheet holds.

What this sheet is for

To record the classification of one service together with the grounds under it, so that you can still explain it a year later. Not to work out whether you fall under the law; the national self-assessment tool does that. It is to keep the answer in a form that holds up.

How to fill it in

- **One sheet per service.** Classification follows the service you provide, not the legal entity. A company with three services can have three different outcomes, and that is not an error.
- **Write down the figures, not the conclusion.** “Medium” says nothing about a year; 180 staff over financial year 2025 does. Then nobody has to work it out again.
- **Fill it in when you fall outside as well.** A reasoned “this does not apply to us” is a decision with an owner. Filling in nothing is an assumption without one.
- **Set a review date, not just an outcome.** Classification changes through growth and through a new service, and both happen without anyone thinking about this law.

Service which service are we assessing; not the whole organisation at once	
Annex annex 1 (high criticality), annex 2, or neither	
Size class small, medium or large; with the figures and the financial year	
Outcome essential, important, or outside the law	
Grounds what the outcome rests on; sector, annex and size	
Exception applies no size criterion, or essential by operation of law	
Who decided name and role; a classification without an owner is an assumption	
Date of decision date, and who was in the room	
Review on a fixed date, plus the triggers in the table below	

Registered

date and reference from
the entity register

What can tip the outcome

	Trigger	Why it touches the classification
Size	You cross a threshold in staff, turnover or balance sheet total.	One year of growth turns small into medium, and medium in an annex 1 sector means important.
New service	You start a service that falls under a different annex.	Classification follows the service, not the legal entity. A new service is a new assessment.
Merger	You acquire, are acquired, or split off.	Size is then counted including partner and linked enterprises, which pushes organisations over a threshold without growing themselves.
Designation	You are designated a critical entity under the Dutch Wwke.	You are then essential by operation of law, whatever you concluded here before.
More countries	You start providing services in another member state.	The registration names the member states where you provide services; that field has to stay current.
Rules change	Secondary legislation or a sector regulation changes.	Sector detail lands in lower regulation, which can tighten the scope.

How to fill in the list

- Tick a box when it is genuinely arranged **and** you can show it: a contract, a report, an agreement on paper.
- Not arranged yet? No tick. That is not a failure, that is your starting point.
- Does a line not apply here? Strike it out. It then drops out of your maximum as well.
- Add up what you have at the end. Below the list you can read what that number means.

What you record at classification

- ☐ The service is described in one sentence, without abbreviations.
- ☐ The annex is named, with the sector the service falls under.
- ☐ The size class is there with staff, turnover and balance sheet total, and with the financial year.
- ☐ Size accounts for whether partner or linked enterprises are counted in.
- ☐ An exception has been considered: some providers are covered regardless of size.
- ☐ The outcome is essential, important or outside the law, not “probably”.
- ☐ There is a name on it, and that person knows their name is on it.

What you register and keep current

- ☐ Name and address of the organisation. (entity register)
- ☐ The sector you fall under. (entity register)

- ☐ The member states where you provide services. (entity register)
- ☐ Current contact details, including an address that is read at night. (entity register)
- ☐ Where applicable, IP ranges and other technical data. (entity register)
- ☐ One person owns keeping it current, with a deputy.

Generic, what a CISO checks anyway

- ☐ The contact details in the register do not point at someone who left last year.
- ☐ The management body knows about the classification and has seen it.
- ☐ Classification and incident reporting are not separate: same service, same thresholds.
- ☐ There is one place where this sheet lives, and it is not the mailbox of whoever filled it in.
- ☐ On growth or acquisition this assessment is on the list, next to the tax and employment ones.

What your result means

Your result at a glance:

0 – 8	This is a hunch, not a picture. Pick the three lines with the largest consequences, put a name and a date next to them, and start there.
9 – 13	The basics are in place, the evidence is not. Take the open points you would have to show first in an audit or an incident.
14 – 18	This holds up to a regulator, an auditor or an insurer. Set a review date and check that the evidence still matches.

Struck out any lines? Take those off the maximum. The thresholds sit at half and at four fifths of what remains.

Four mistakes this sheet is meant to prevent

- **Classifying per legal entity.** It follows the service. One organisation can be essential for one service and outside the law for another.
- **Reading “important” as less work.** The duties are the same; the supervision differs. Important means someone looks when there is cause, not that less is required.
- **Keeping the outcome without the figures.** A year on, nobody remembers whether it was headcount or FTE, or which financial year.
- **Treating the self-assessment tool as the decision.** It gives an indication. The law governs, and responsibility for your own assessment stays with the organisation.

This is a paraphrase of NIS2 and the Dutch Cyberbeveiligingswet, meant to speed up the conversation; the law and its secondary regulation govern. The government self-assessment tool gives a first indication and has no legal status. National implementation differs per member state. This sheet is an aid, not a standard and not legal advice. More at cyber-busters.com/en/blog.