

NIS2 Haftung Geschaeftsfuehrer: Paragraph 38 Pflichten und Enthftung 2026

SECONDARY

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Assessment. German compliance vendor's legal explainer. Used only as the second source for the 6 December 2025 entry-into-force date and for the three Section 38 duties. Its reading that liability cannot be waived in advance was not used in the edition.

secjur, NIS2 Haftung Geschaeftsfuehrer.

"seit dem 6. Dezember 2025 in Kraft" — the NIS2UmsuCG entered into force on 6 December 2025.

Section 38 BSIG imposes three non-delegable duties on management:

Billigung — management must actively approve the risk-management measures; informal authorisation is insufficient.

Ueberwachung — management must actively control implementation and receive regular status reports.

Schulungen — Section 38(3) requires management to participate regularly in cybersecurity training sufficient to recognise risks and assess their operational impact.