Corporate Regulatory Applicability Assessment

Regulatory Assessment Report

Identify which supported EU corporate regulatory regimes may apply to your business or group, understand open questions and prioritize next steps.

Case	Assessment date	Issued on
Neptun Technologiegruppe (Muster/Sample), Neptun Technologies AG, Neptun Netherlands B.V.	2026-10-25	2026-10-30

Corporate Regulatory Profile and assessment context

Assessment based on reported company facts at the assessment date.

Subject / requirement	Status
Establishment / jurisdiction (reported) – Neptun Technologies AG	DE
Establishment / jurisdiction (reported) – Neptun Netherlands B.V.	NL
Group (reported) – Neptun Technologiegruppe (Muster/Sample)	Neptun Technologies AG, Neptun Netherlands B.V.
CSRD/CSDDD – group/size/reference periods	Evidence needed for final classification
Neptun Technologiegruppe (Muster/Sample) · Critical-sector activity	No
Neptun Technologies AG · Critical-sector activity	Yes

Assessment conclusion and next steps

> **Further assessment required – see individual findings**

Further assessment needed for NIS2 (Neptun Technologies AG); CSRD (Neptun Technologies AG); CSDDD (Neptun Technologies AG); NIS2 (Neptun Netherlands B.V.). Primary next step: Obtain a specialist mapping of the assessed subject's activities and services to the applicable German BSIG entity type (Annexes 1/2), and document the national classification.

Listed entity/regime pairs were considered within the documented scope; other pre-screen outcomes are not legal non-applicability conclusions.

Prioritized next steps

1. **Obtain a specialist mapping of the assessed subject's activities and services to the applicable German BSIG entity type (Annexes 1/2), and document the national classification.** · Priority: High

2. **Determine case- and date-specific CSDDD applicability for the assessed entity using company/group facts, incorporation jurisdiction and the relevant EU and national legal sources; document unresolved items and the conclusion.** · Priority: High
3. **Substantiate the assessed entity's Member State of main establishment and check the applicable national NIS2 transposition.** · Priority: High
4. **Complete CSRD entity and group figures with reference periods** · Priority: Medium

Key findings for your business

Subject / requirement	Status	Basis
NIS2 · Neptun Technologies AG	Jurisdiction review required – no final applicability conclusion	The activity has not yet been mapped to a specialist-verified entity type under the German BSIG Annexes 1 or 2.
CSRD · Neptun Technologies AG	Candidate – no final applicability conclusion	EU-level CSRD scope and time pre-screening is available; the applicable national legal regime remains to be established.
CSDDD · Neptun Technologies AG	Unknown – no final applicability conclusion	The CSDDD assessment to date addresses the considered EU-level scope and timing phase. National transposition, applicable legal-source version and activation of individual duty families have not yet been qualified and confirmed.
NIS2 · Neptun Netherlands B.V.	Jurisdiction review required – no final applicability conclusion	For the Dutch legal entity, German BSIG applicability is not established without a verified German jurisdiction nexus; the applicable national NIS2 transposition requires separate review.

Actions and closure criteria in detail

Obtain a specialist mapping of the assessed subject's activities and services to the applicable German BSIG entity type (Annexes 1/2), and document the national classification.

Priority: High

Neptun Technologies AG · NIS2 · Compliance / legal (assignment to be confirmed)

Closure criterion: Dated assessment record with verified activity, annex mapping, legal source version and responsible specialist confirmation

Determine case- and date-specific CSDDD applicability for the assessed entity using company/group facts, incorporation jurisdiction and the relevant EU and national legal sources; document unresolved items and the conclusion.

Priority: High

Neptun Technologies AG · CSDDD

Closure criterion: Documented CSDDD applicability determination recording reviewed company and jurisdiction facts, applicable legal source version, assessment date, unresolved national questions and specialist conclusion

Substantiate the assessed entity's Member State of main establishment and check the applicable national NIS2 transposition.

Priority: High

Neptun Netherlands B.V. · NIS2

Closure criterion: Recorded main-establishment jurisdiction for the entity, reviewed territorial nexus and outstanding national NIS2 transposition check

Complete CSRD entity and group figures with reference periods

Priority: Medium

Neptun Technologies AG: Finance/Legal should reconcile consolidation scope, entity size, ultimate parent, EU nexus and start/end of relevant financial years against records; separately document special cases.

Closure criterion: Verified group/entity data set with periods and evidence; any special applicability question identified separately.

Evidence and clarification status

Required / TARGET	Reported / ACTUAL	Status
NIS2 · Neptun Technologies AG: Dated assessment record with verified activity, annex mapping, legal source version and responsible specialist confirmation	Not independently reviewed	Not assessed
CSRD · Neptun Technologies AG: Verified case facts and source version, or a documented specialist determination	Not independently reviewed	Not assessed
NIS2 · Neptun Netherlands B.V.: Verified factual input / authority evidence	Not independently reviewed	Not assessed
CSDDD · Neptun Technologies AG: Case-specific CSDDD applicability assessment record with underlying company facts, applicable legal source version and assessment date	Not independently reviewed	Not assessed

Material regime findings

Subject / regime	Assessment	Reason
Neptun Technologies AG · NIS2	Jurisdiction review required – no final applicability conclusion	The activity has not yet been mapped to a specialist-verified entity type under the German BSIG Annexes 1 or 2.
Neptun Technologies AG · CSRD	Candidate – no final applicability conclusion	EU-level CSRD scope and time pre-screening is available; the applicable national legal regime remains to be established.
Neptun Technologies AG · CSDDD	Unknown – no final applicability conclusion	The CSDDD assessment to date addresses the considered EU-level

Subject / regime	Assessment	Reason
		scope and timing phase. National transposition, applicable legal-source version and activation of individual duty families have not yet been qualified and confirmed.
Neptun Netherlands B.V. · NIS2	Jurisdiction review required – no final applicability conclusion	For the Dutch legal entity, German BSIG applicability is not established without a verified German jurisdiction nexus; the applicable national NIS2 transposition requires separate review.

Regimes not assessed in depth

- Neptun Technologiegruppe (Muster/Sample): NIS2, CBAM, EUDR, CSRD, CSDDD — not assessed in depth on negative initial indicators; no legal exclusion conclusion.
- Neptun Technologies AG: CBAM, EUDR — not assessed in depth on negative initial indicators; no legal exclusion conclusion.
- Neptun Netherlands B.V.: CBAM, EUDR, CSRD, CSDDD — not assessed in depth on negative initial indicators; no legal exclusion conclusion.

Other areas not assessed

Outside this assessment are, among others: Sanctions and export controls, EU Taxonomy, Data protection and e-privacy, Whistleblower protection, Sector-specific authorisations, Enterprise AI governance.

Legal bases and source status

Source	Reference	Source date
NIS2	Directive (EU) 2022/2555, Articles 2–3, Annexes I–II; German BSIG §28, Anlagen 1–2	Legal source currency not independently confirmed
CSRD	Directive 2013/34/EU as amended by Directive (EU) 2026/470	Legal source currency not independently confirmed
CSDDD	Directive (EU) 2024/1760, consolidated 18 March 2026, as amended by Directive (EU) 2026/470	Legal source currency not independently confirmed

Assessed scope, method and limitations

The assessment is limited to the stated entities, facts, five regimes and assessment date; it is not a compliance certificate. Unresolved results are not negative legal conclusions.

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