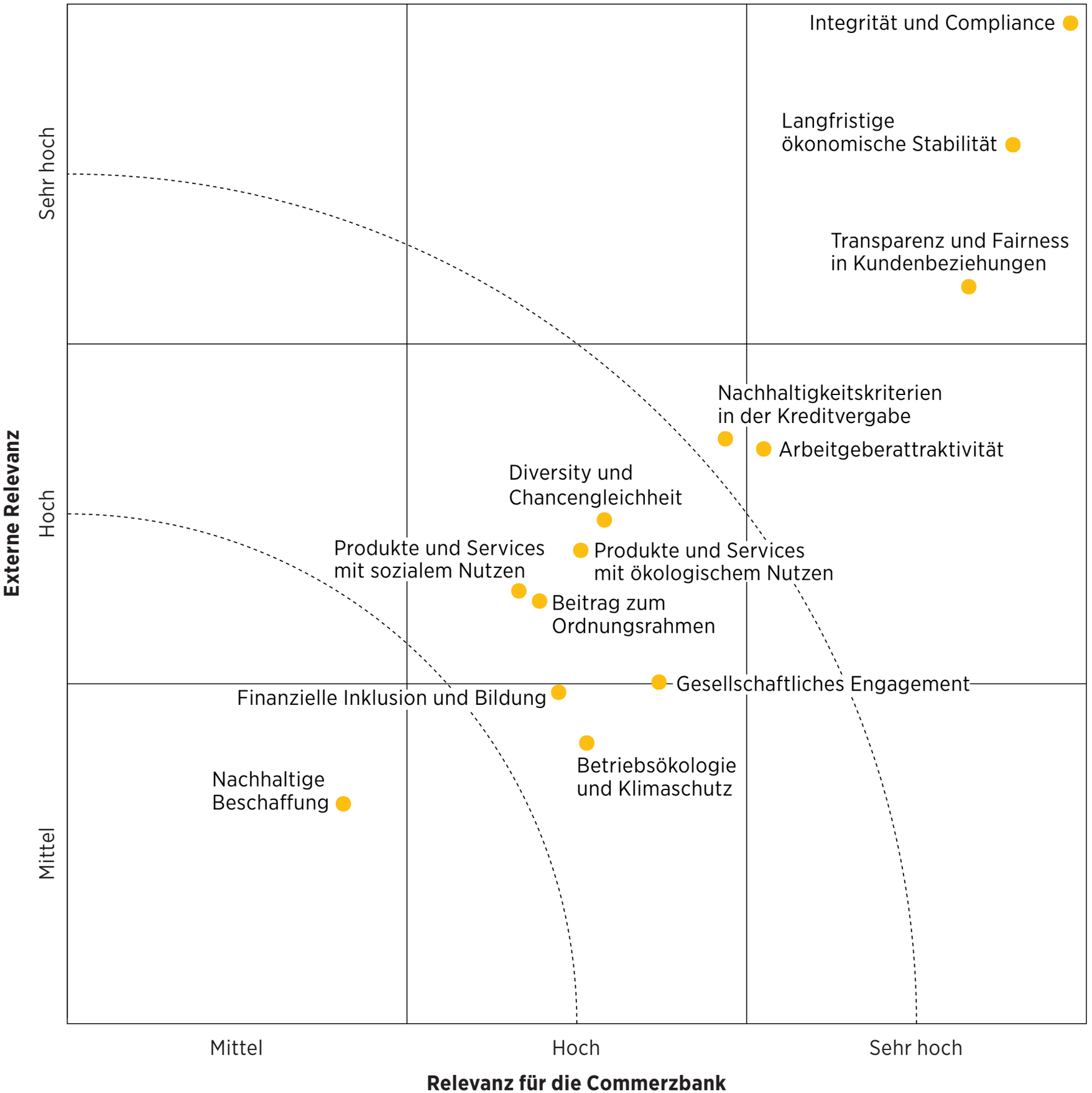Wesentlichkeitsmatrix Commerzbank (GRI 102-46)