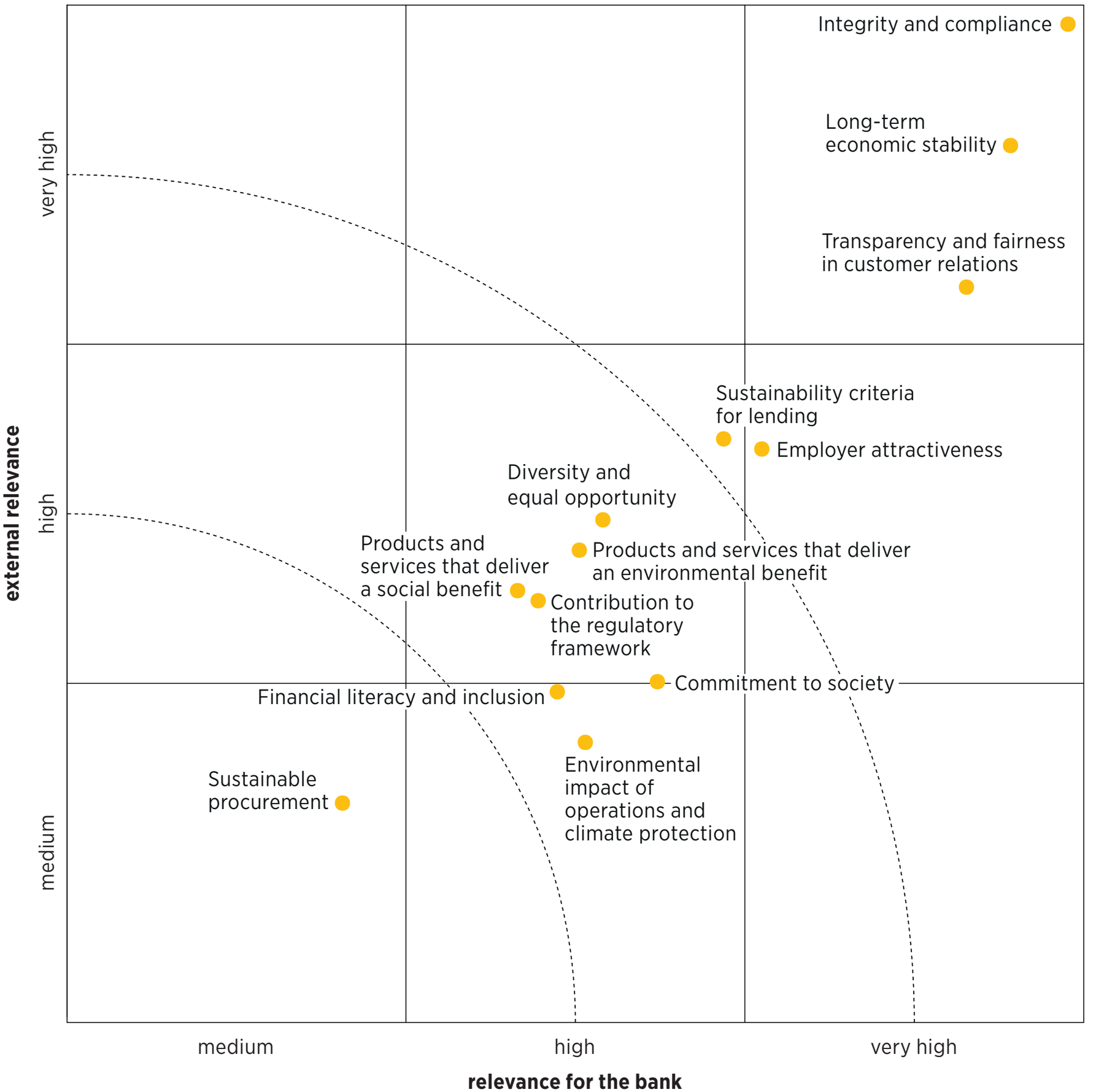Commerzbank's materiality matrix (GRI 102-46)