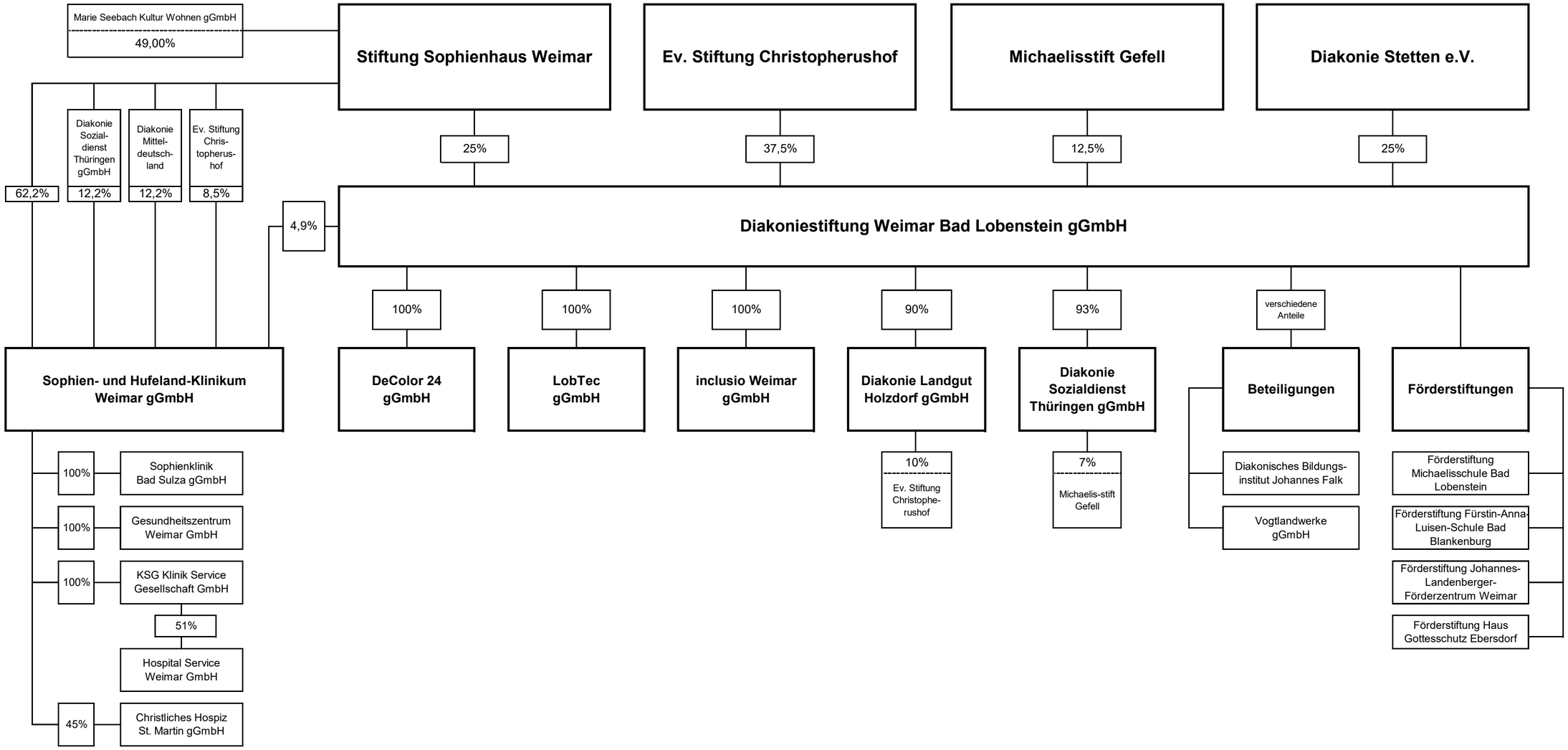Gesellschafterstruktur DWL Stand 01.06.2023