

ETL - HMS GmbH Steuerberatungsgesellschaft

ACTIVE

Germany · R3306_HRB78392

SUMMARY

ETL - HMS GmbH Steuerberatungsgesellschaft is an active company registered in Germany. It has 4 directors / officers on record. Signals for review: it shares a director with a failed, near-identically-named company (possible phoenixing).

IDENTITY

Jurisdiction	Germany
Registration no.	R3306_HRB78392
KYBE ID	DE-R3306_HRB78392
Status	active
Registered address	Konrad Adenauer Ufer 83, 50668 Köln.

RISK ASSESSMENT

31_{/100} ELEVATED RISK

Fraud-typology risk: **0 = no signals found · higher = more or stronger scheme signals** (100 = severe). Green/low means few concerns; this is a review score from public records, not a verdict.

Business fragmentation

+16

A director is shared across 20 companies — business-splitting (дробление) pattern

Phoenix predecessor

+15

Shares a director with a failed, near-identically-named company (ETL S&K GmbH Steuerberatungsgesellschaft · dissolved · name-sim 0.84) — phoenixing pattern (shed debts under a new company)

OWNERSHIP & PEOPLE

Axel Schulze Authorized representative

Franz-Josef Wernze officer

Petra Manewald officer

Wilfried Posten officer

