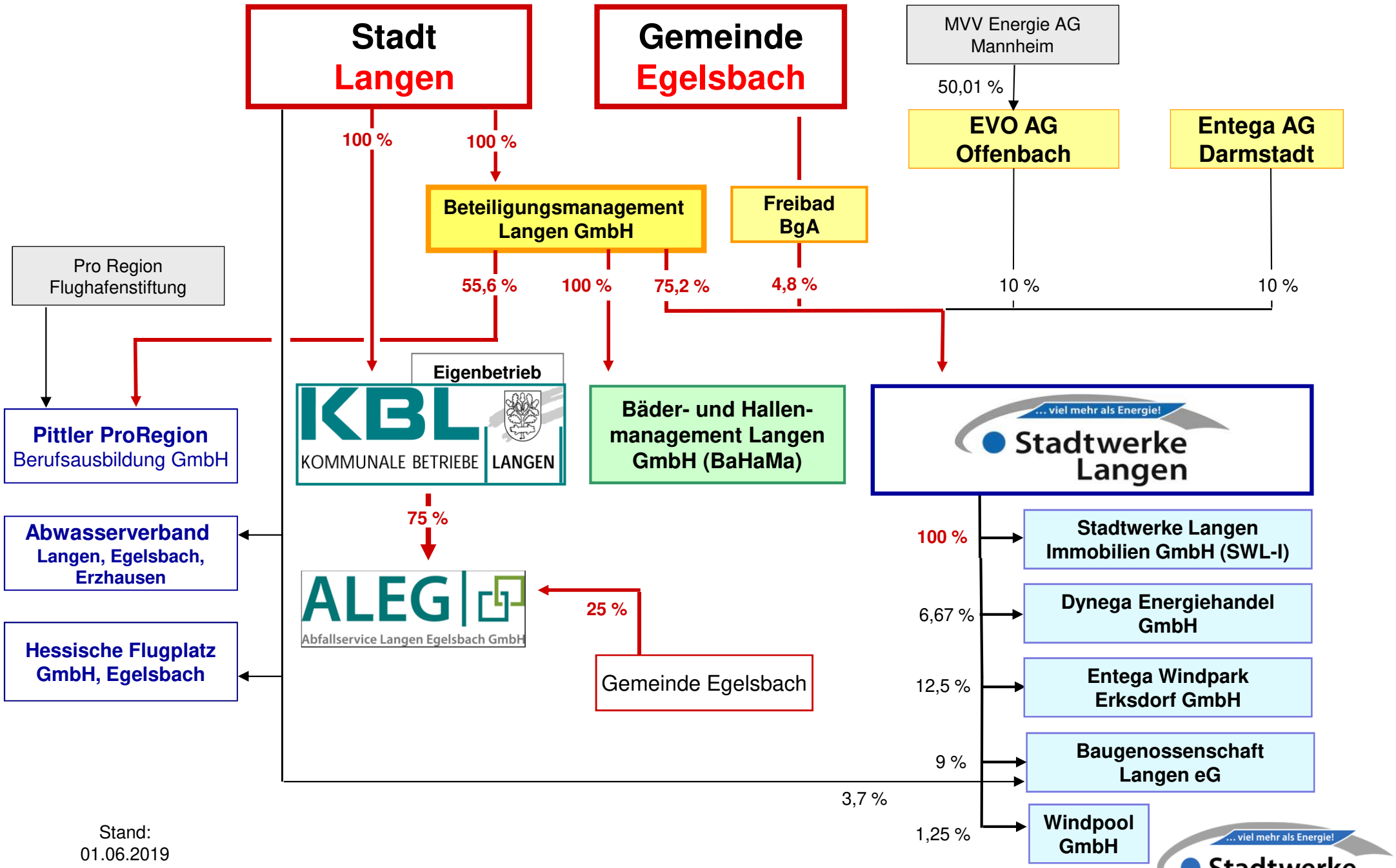Beteiligungsstruktur