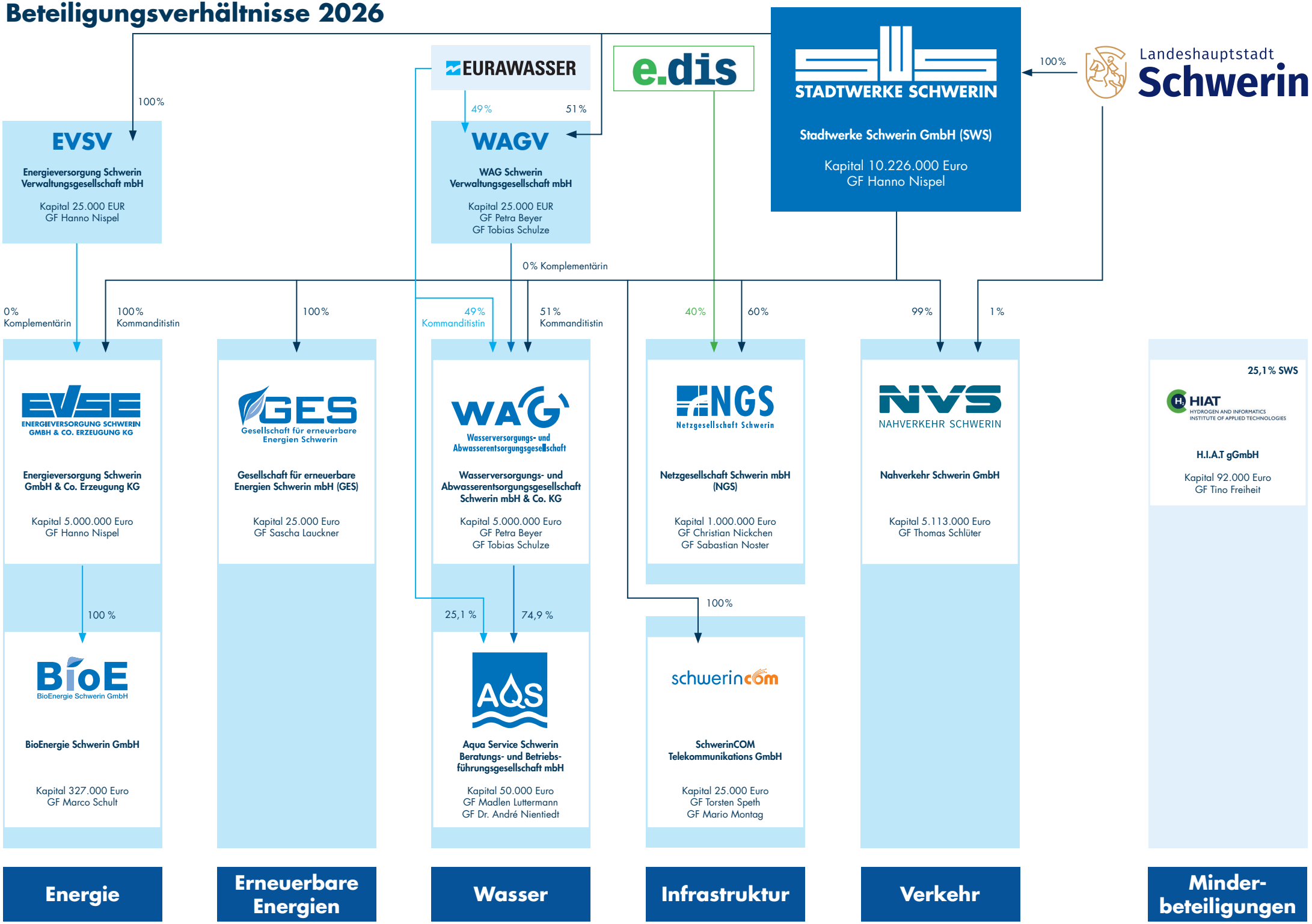Beteiligungsverhältnisse 2026