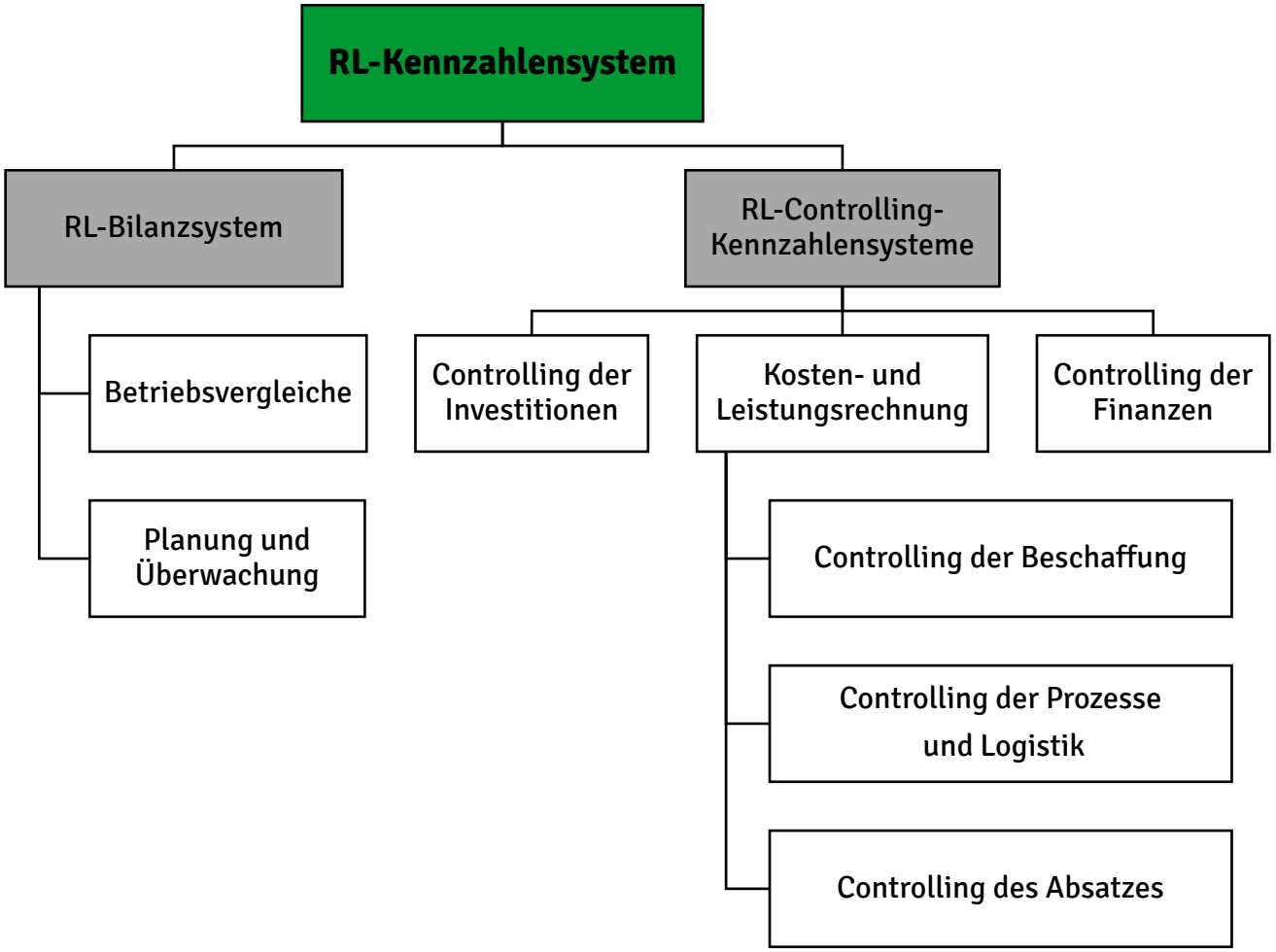RL-Kennzahlensystem