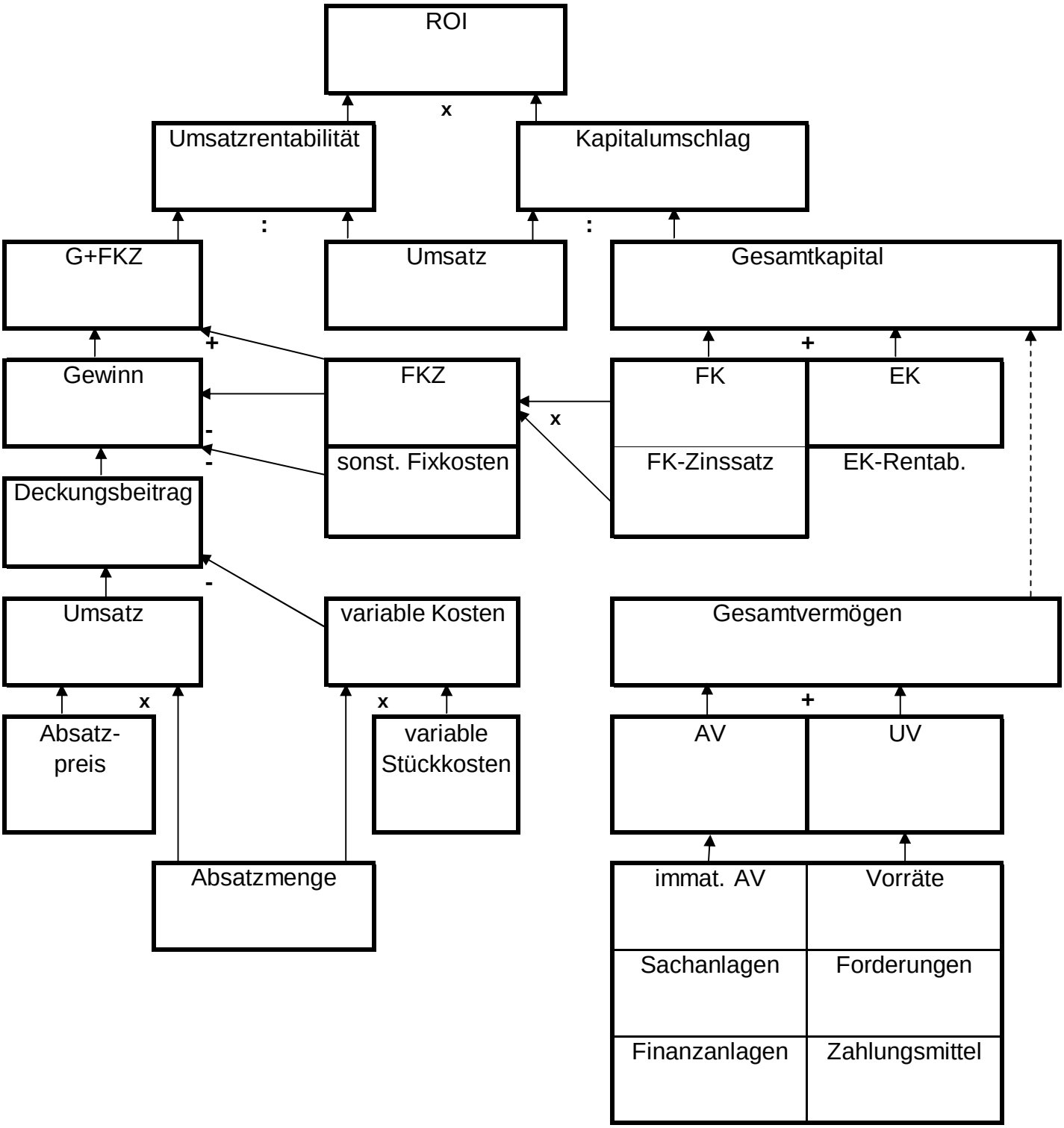ROI-Kennzahlensystem