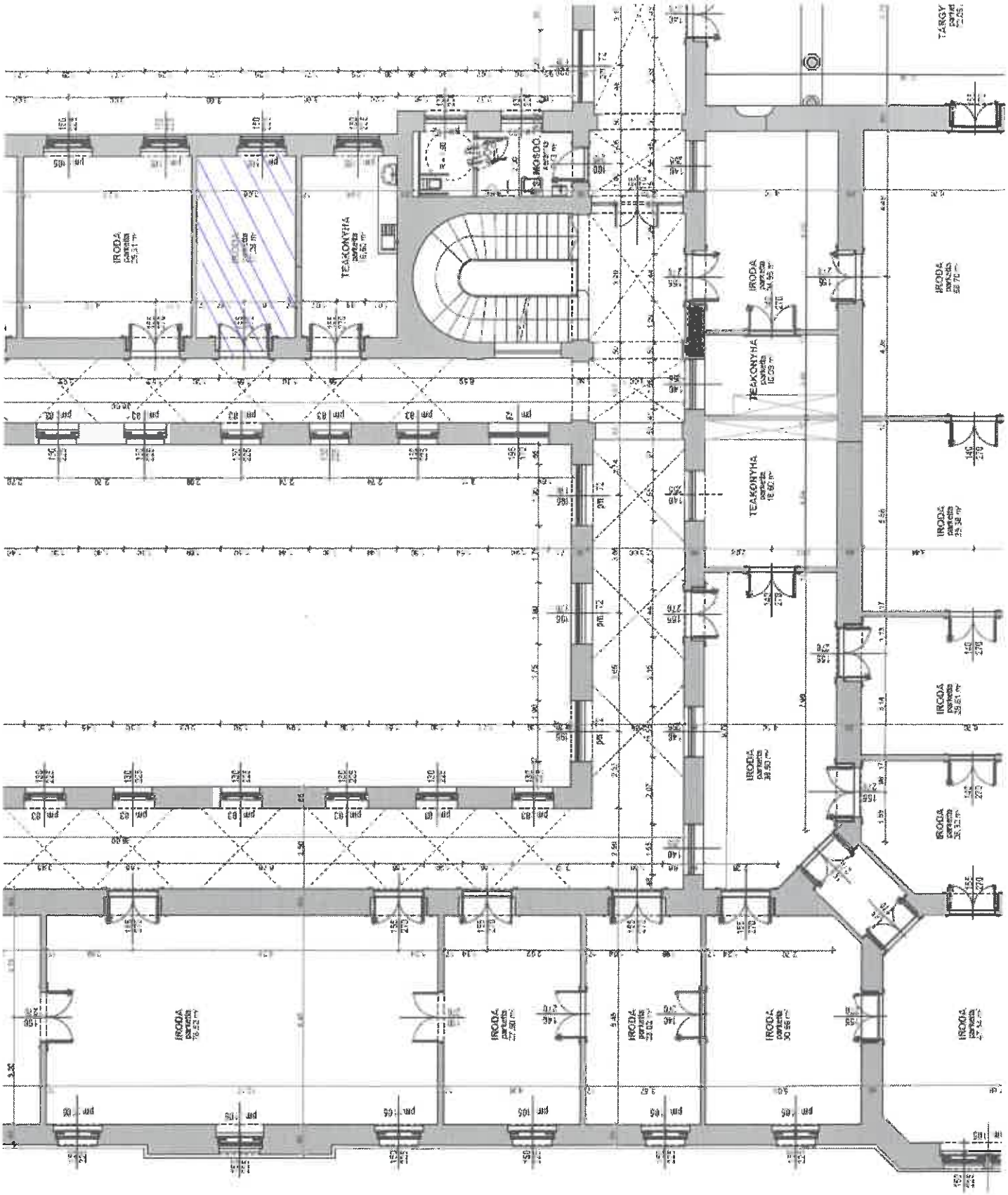/2026 (V. 14.) határozat 2 sz. melléklete