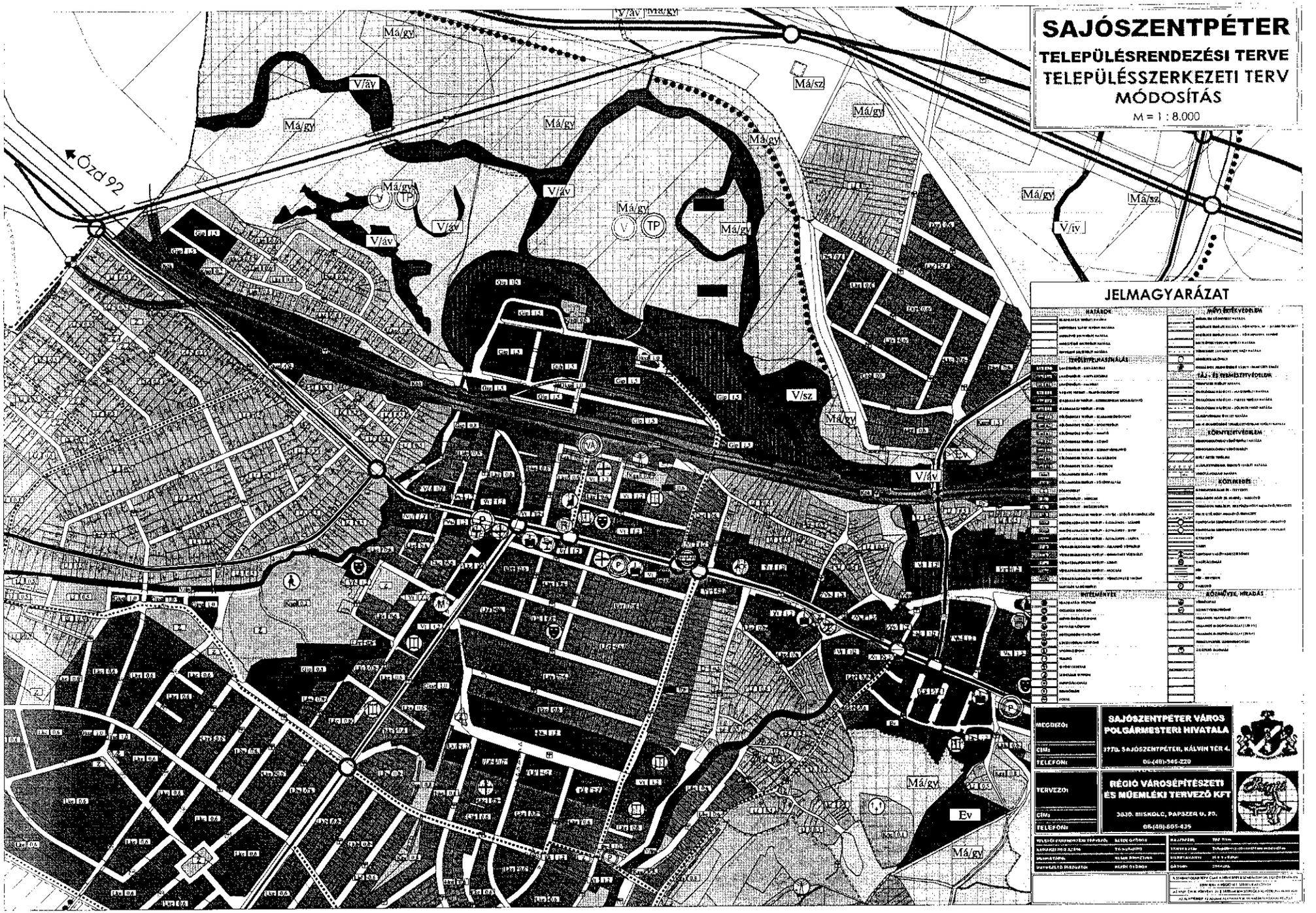A 295/2014 (XI. 20.) határozat melléklete