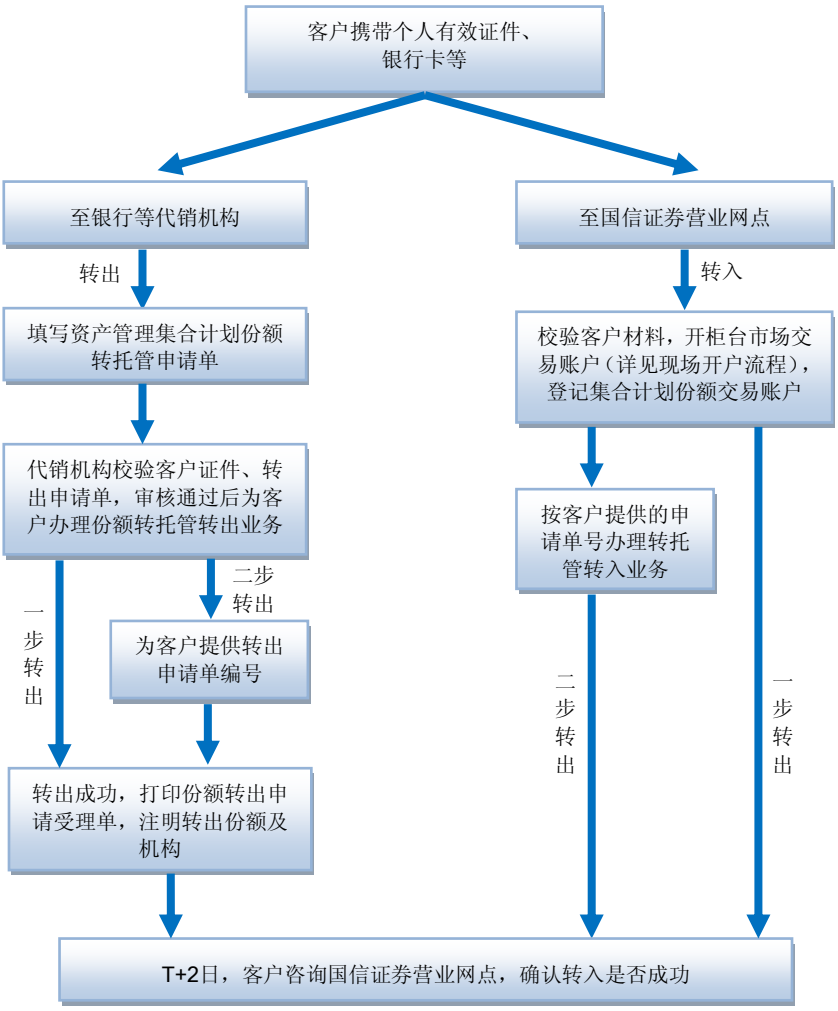集合计划份额转托管流程