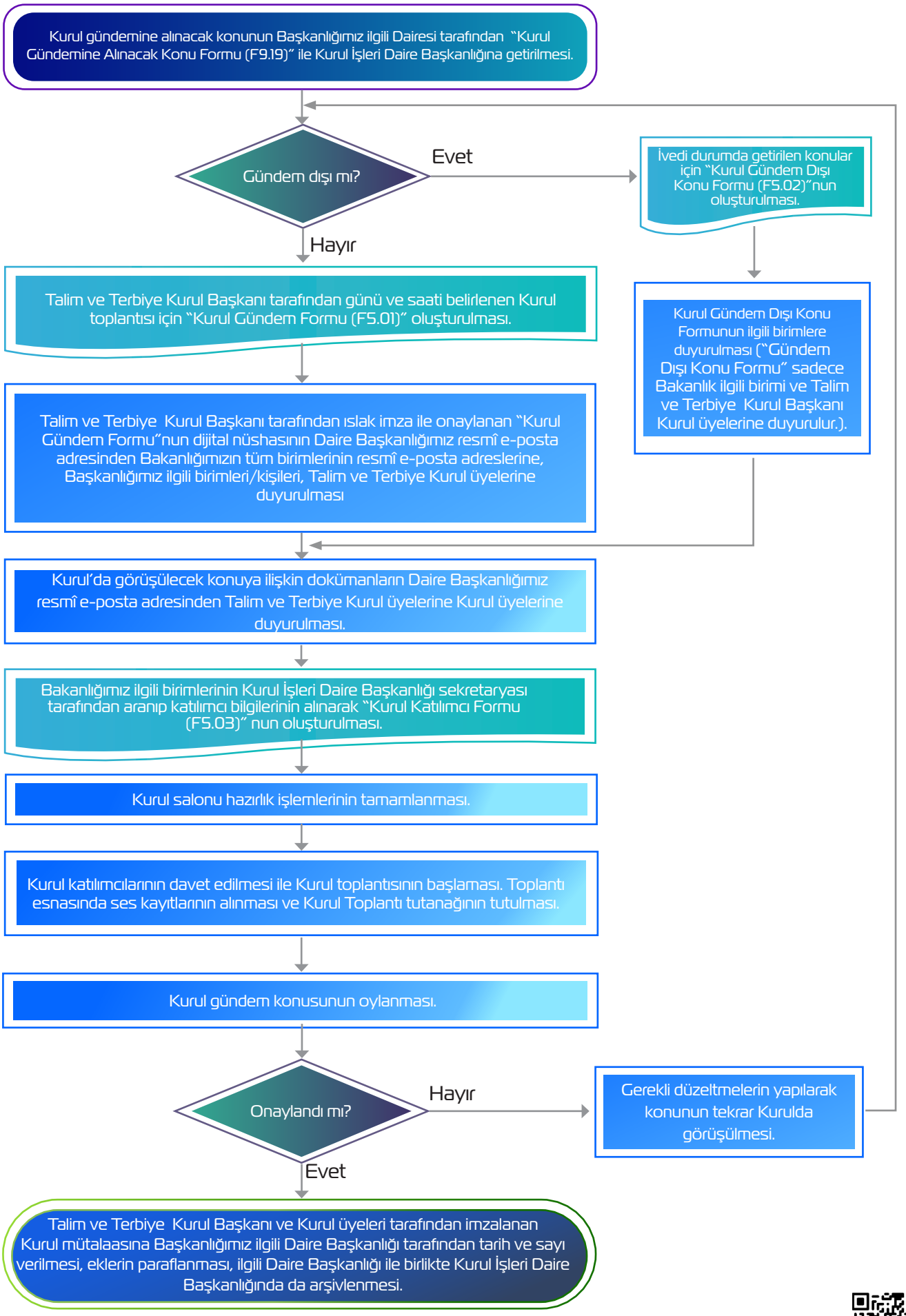KURUL MÜTALAALARI İŞ AKIŞ ŞEMASI