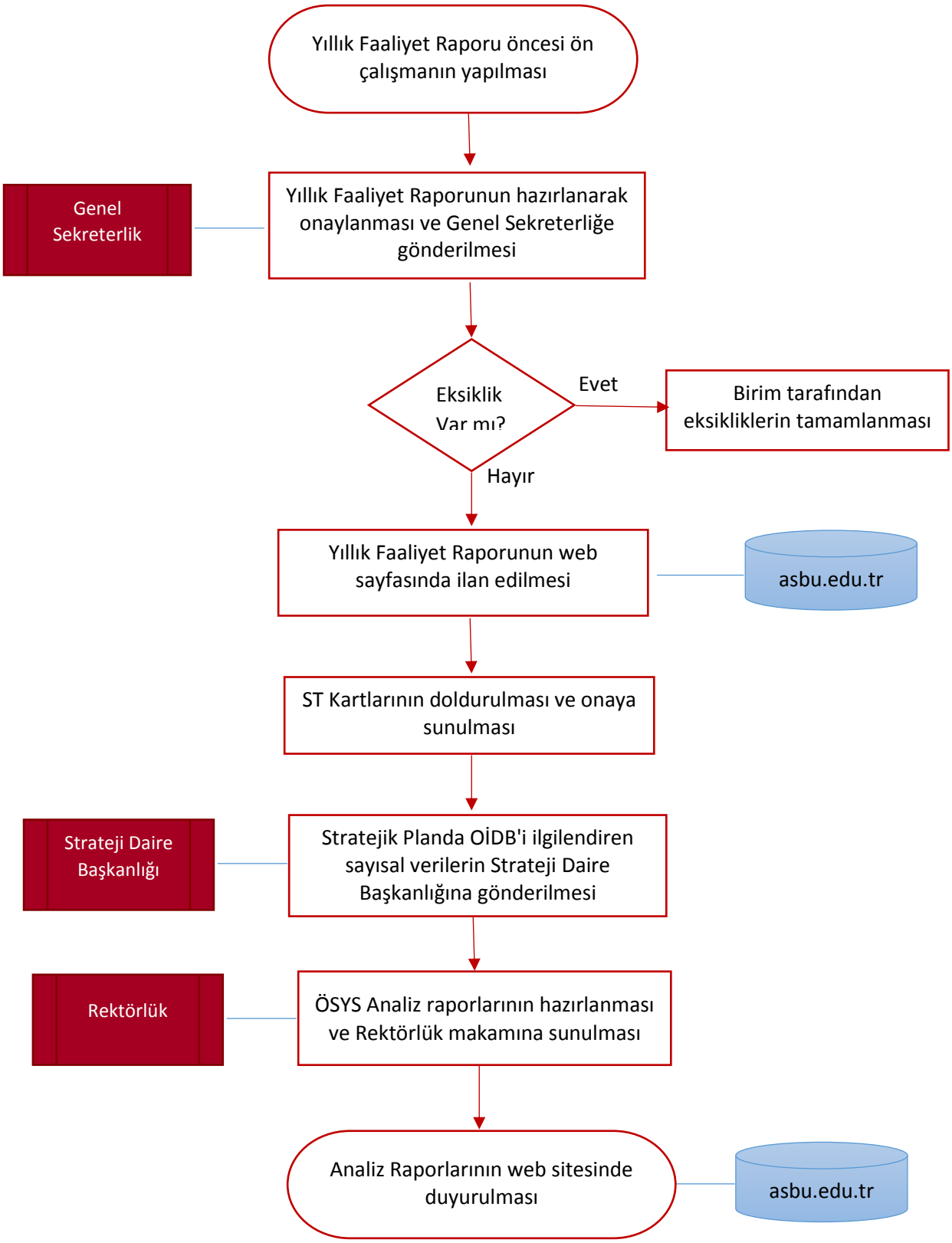RAPORLAMA SÜRECİ