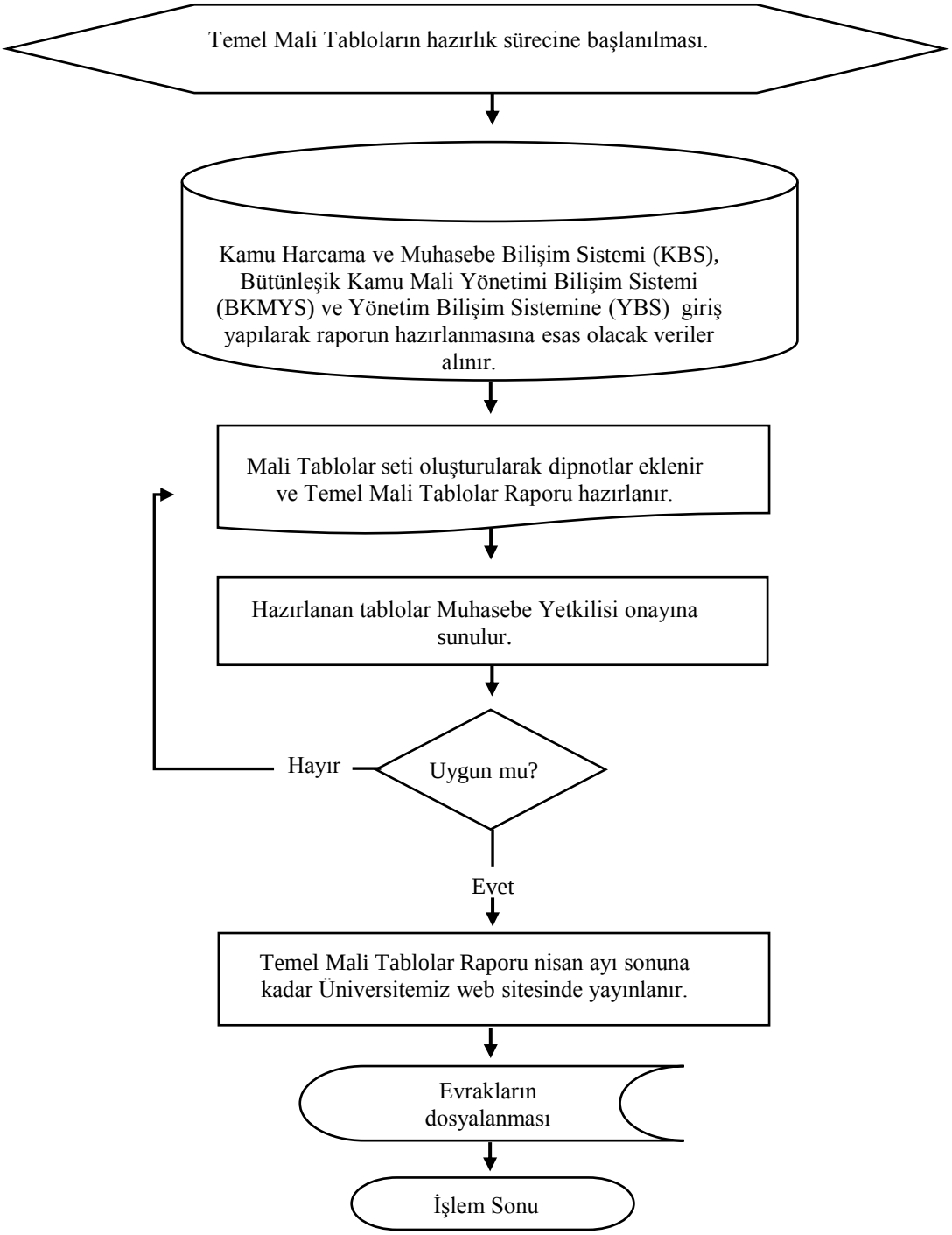TEMEL MALİ TABLOLAR RAPORU HAZIRLIK SÜRECİ