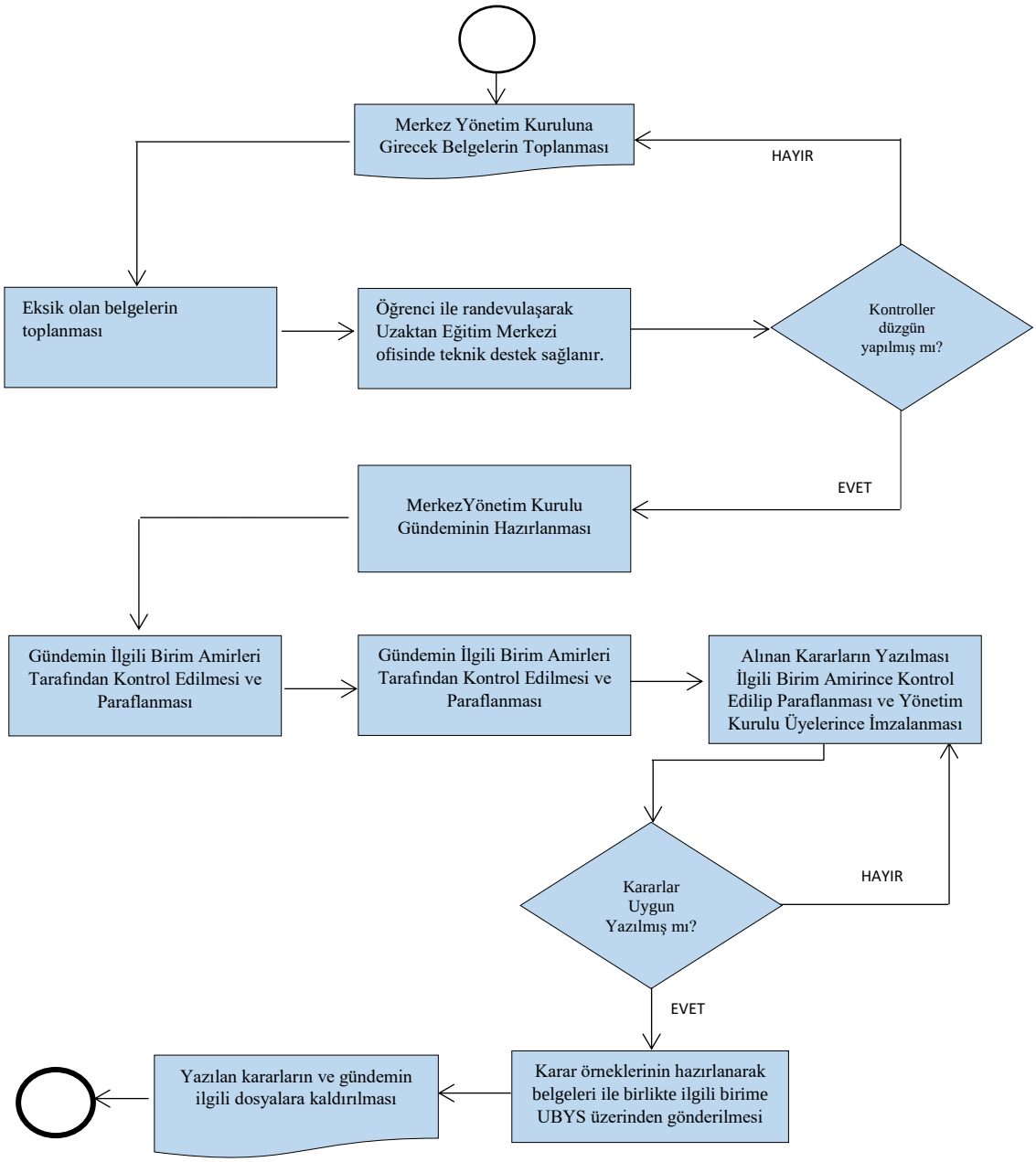MERKEZ YÖNETİM KURULU KARAR İŞ AKIŞI