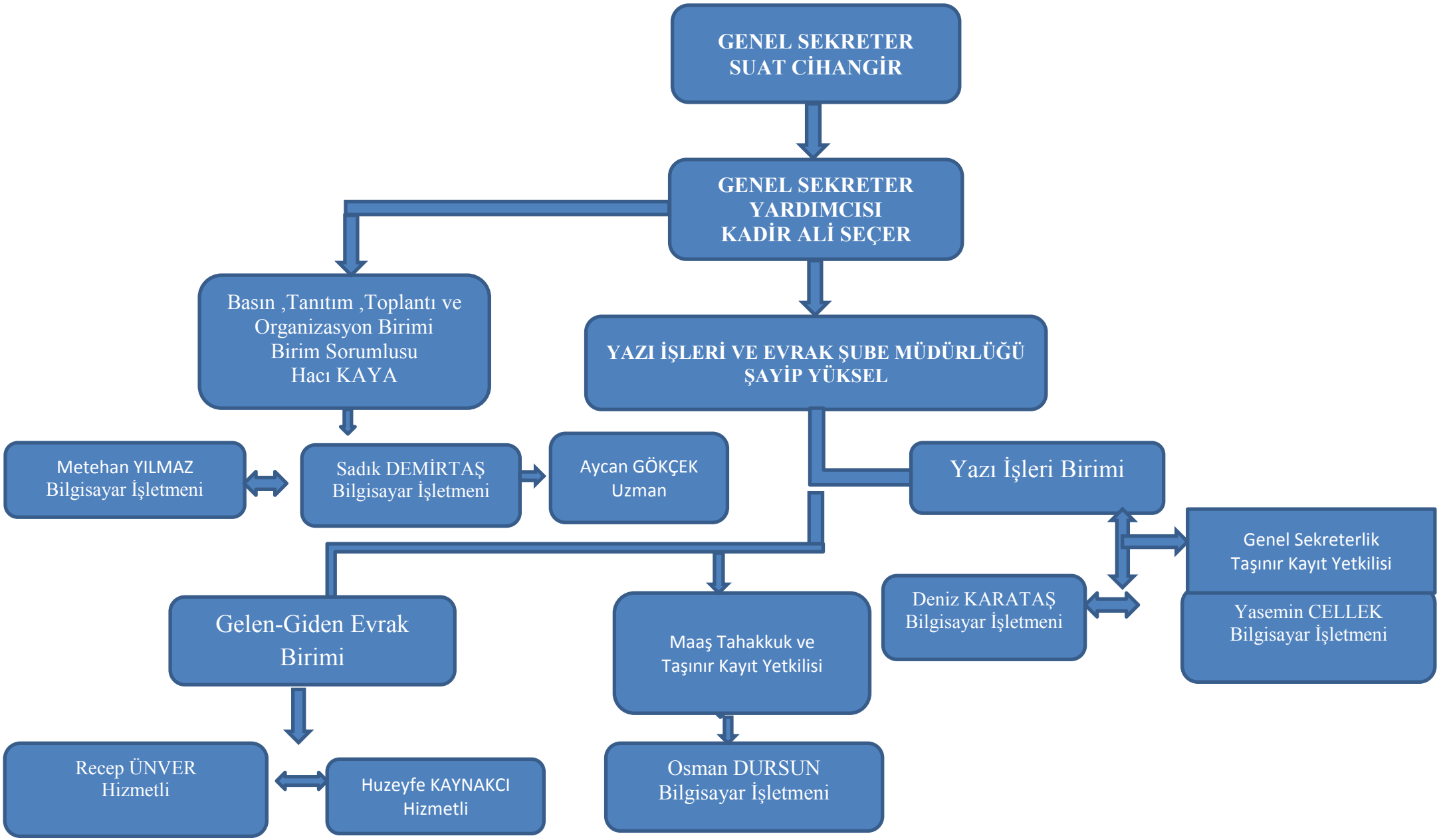DİKEY VE YATAY RAPORLAMA