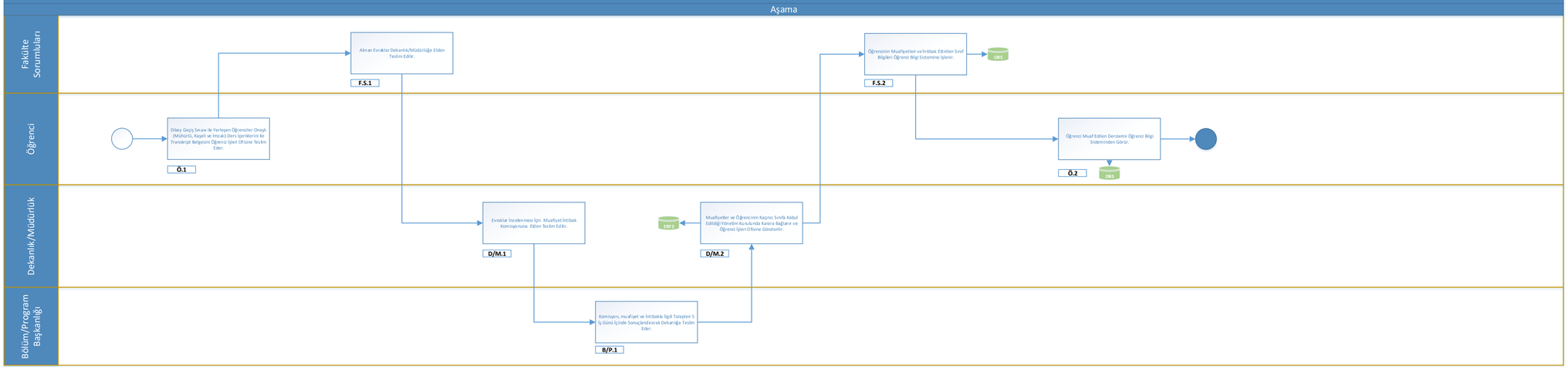İA.ÖİO.015.Muafiyetlerin İşlenmesi İş Akışı (Dikey Geçiş)