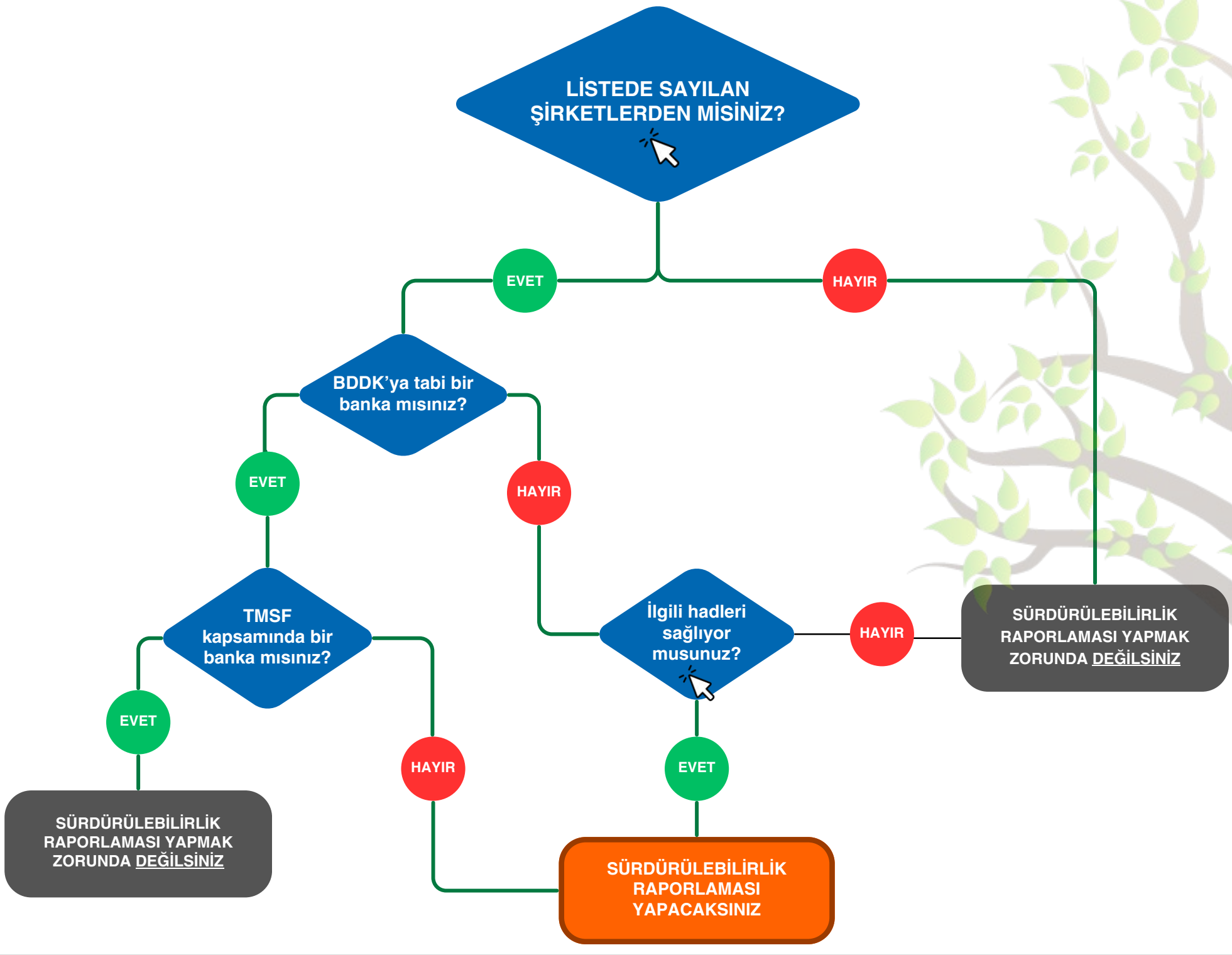Sürdürülebilirlik Raporlaması Yapmak Zorunda mıyım?