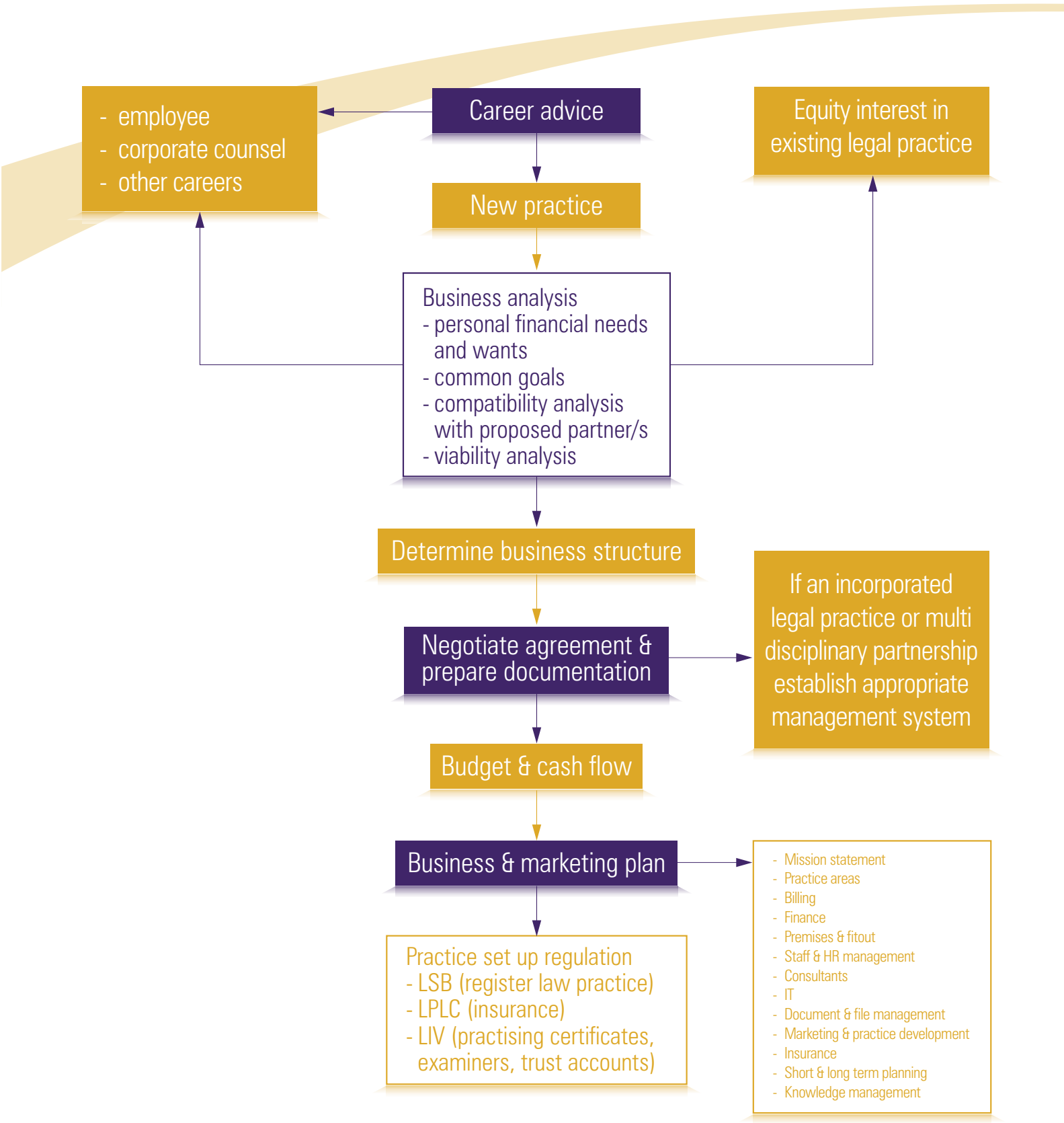Business planning flow chart