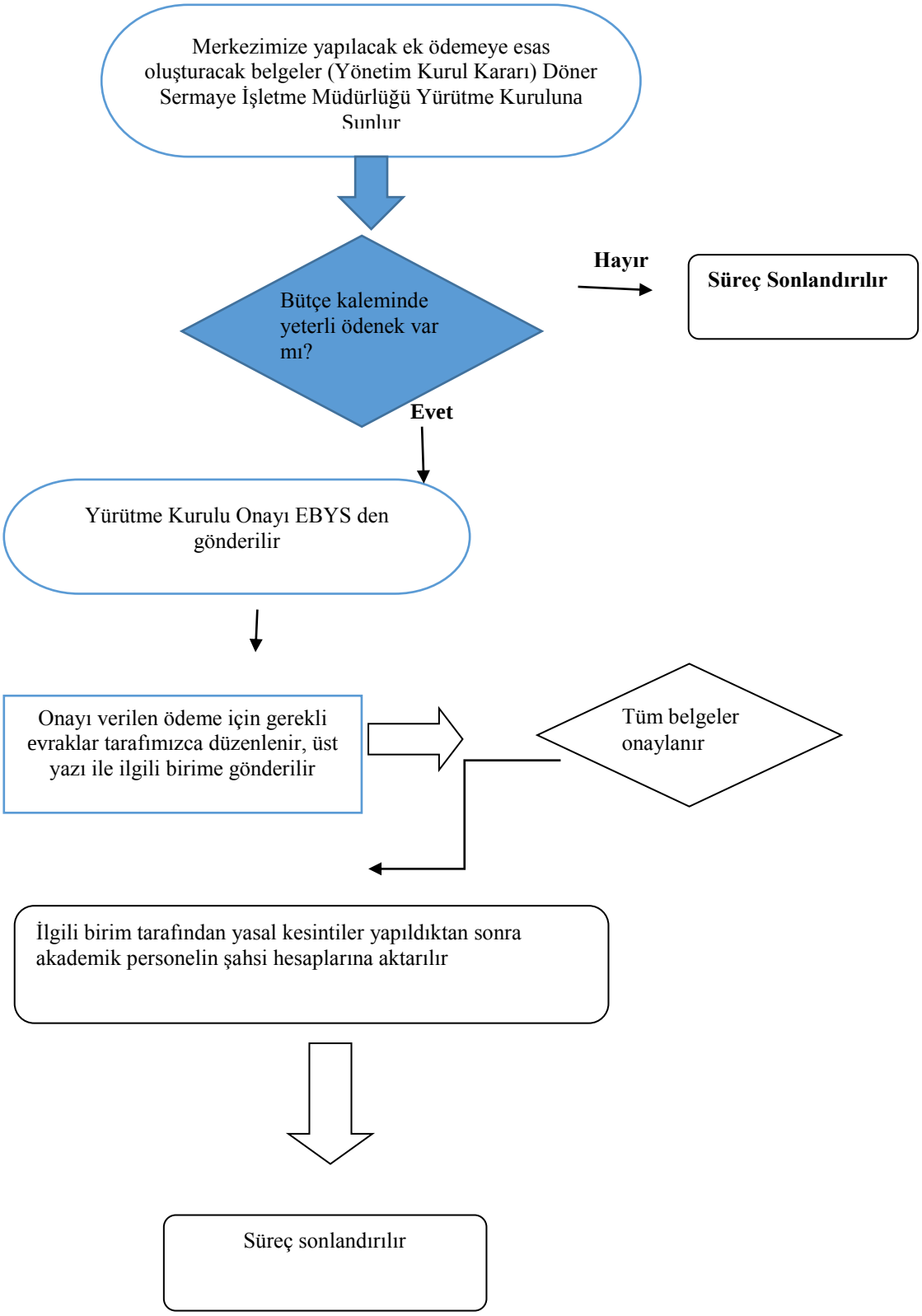GÜDAM	Döner Sermaye Ek Ödeme ve Diğer Ödemeler İşlemleri Süreci