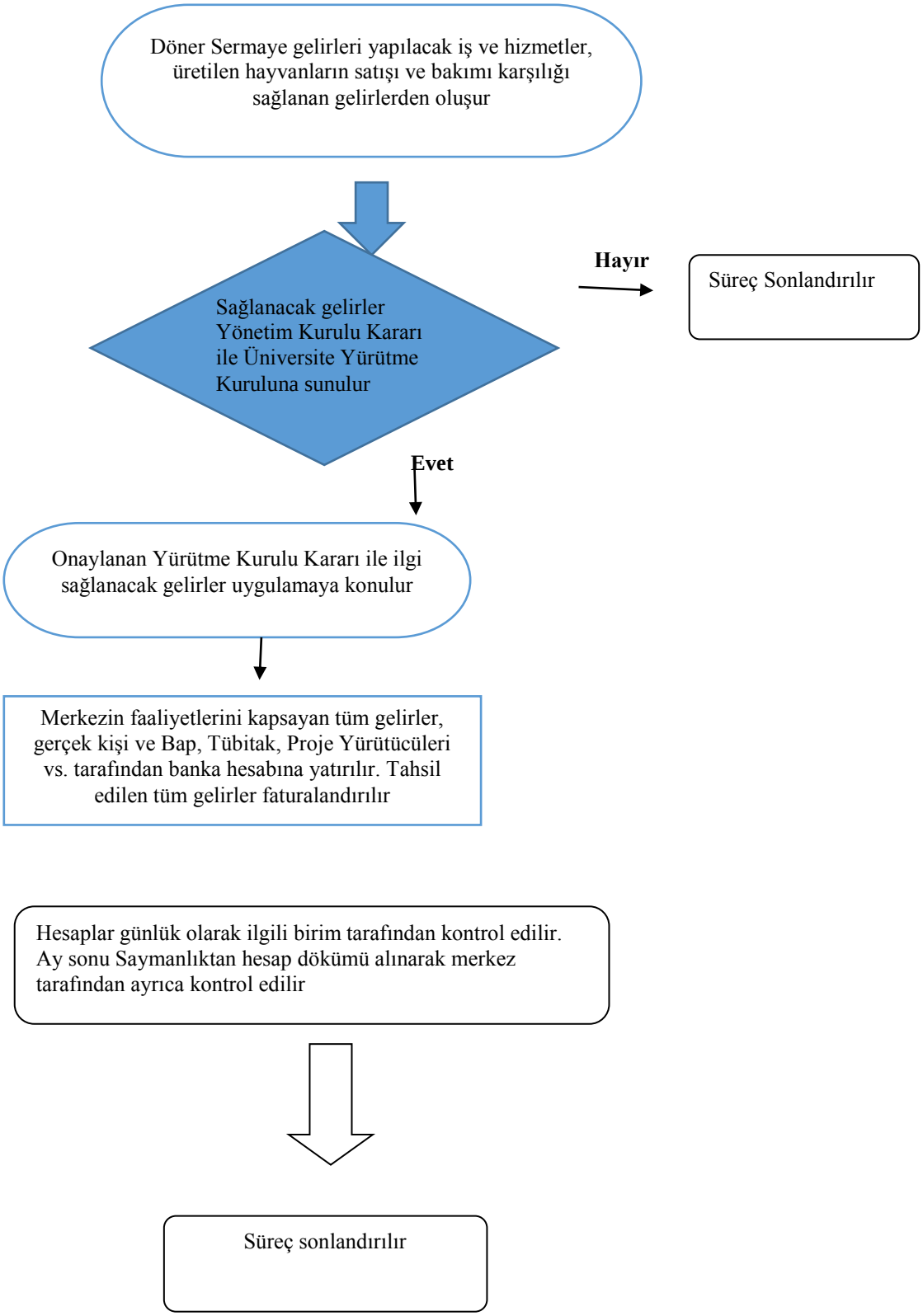GÜDAM	Döner Sermaye Gelirleri Süreci