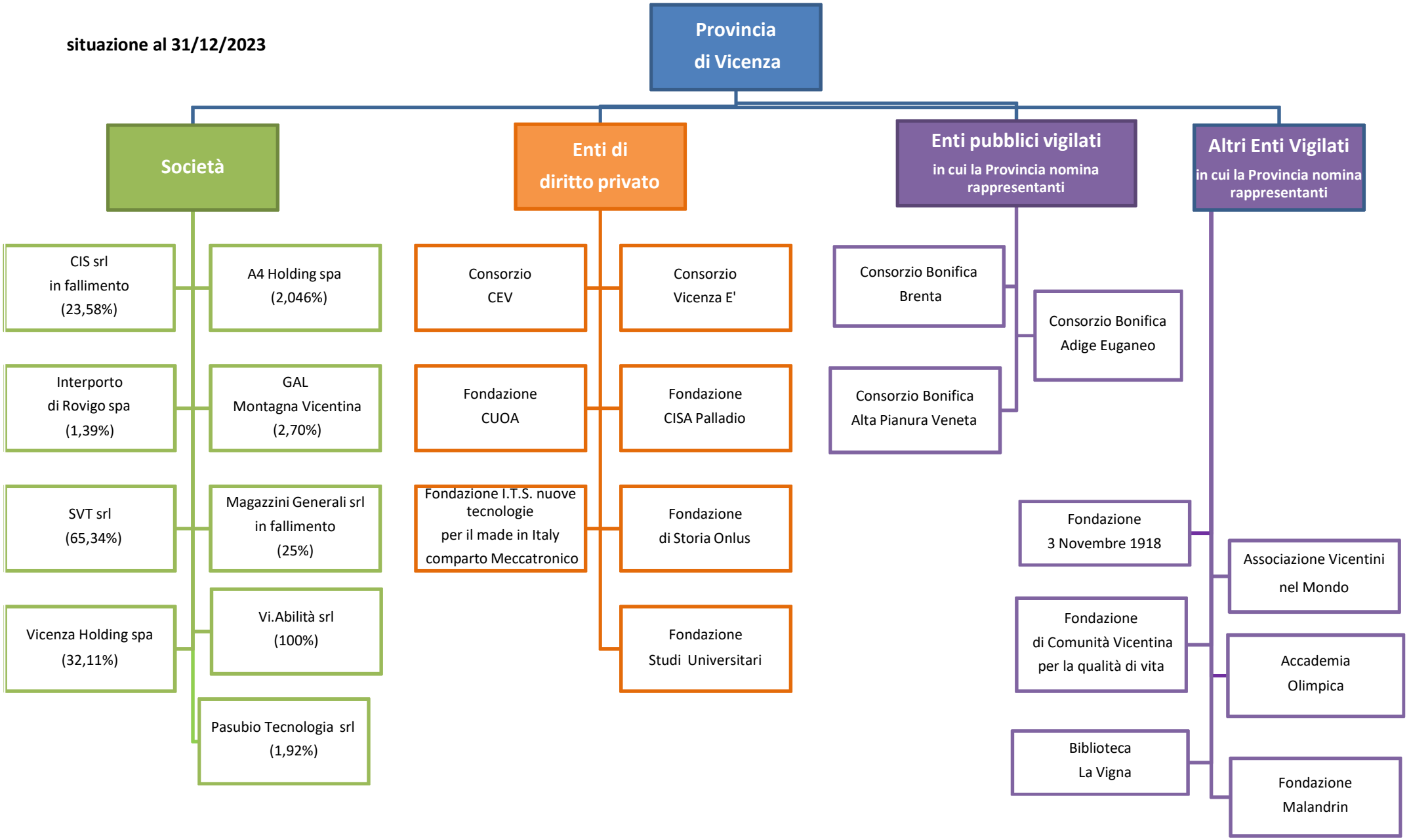situazione al 31/12/2023