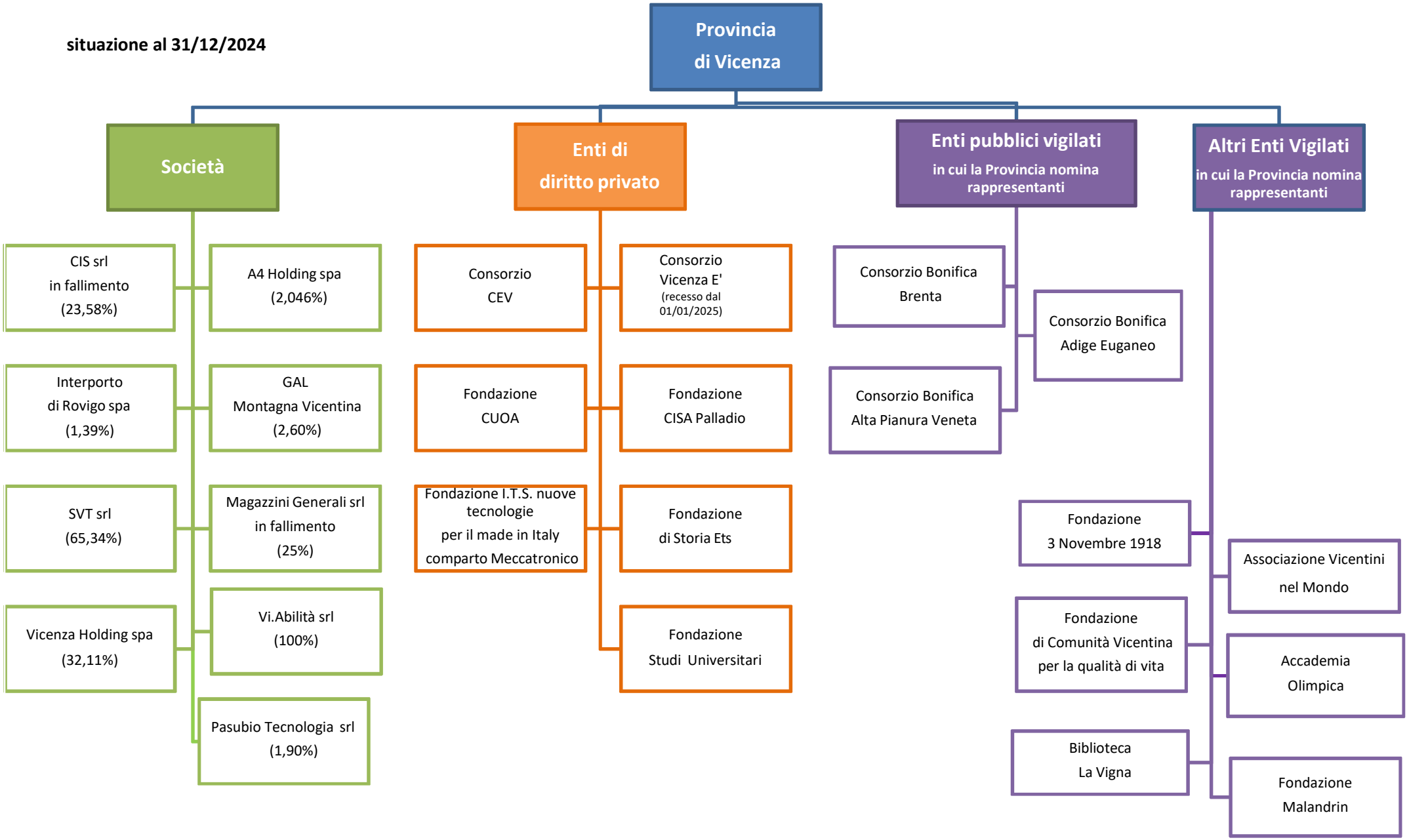situazione al 31/12/2024