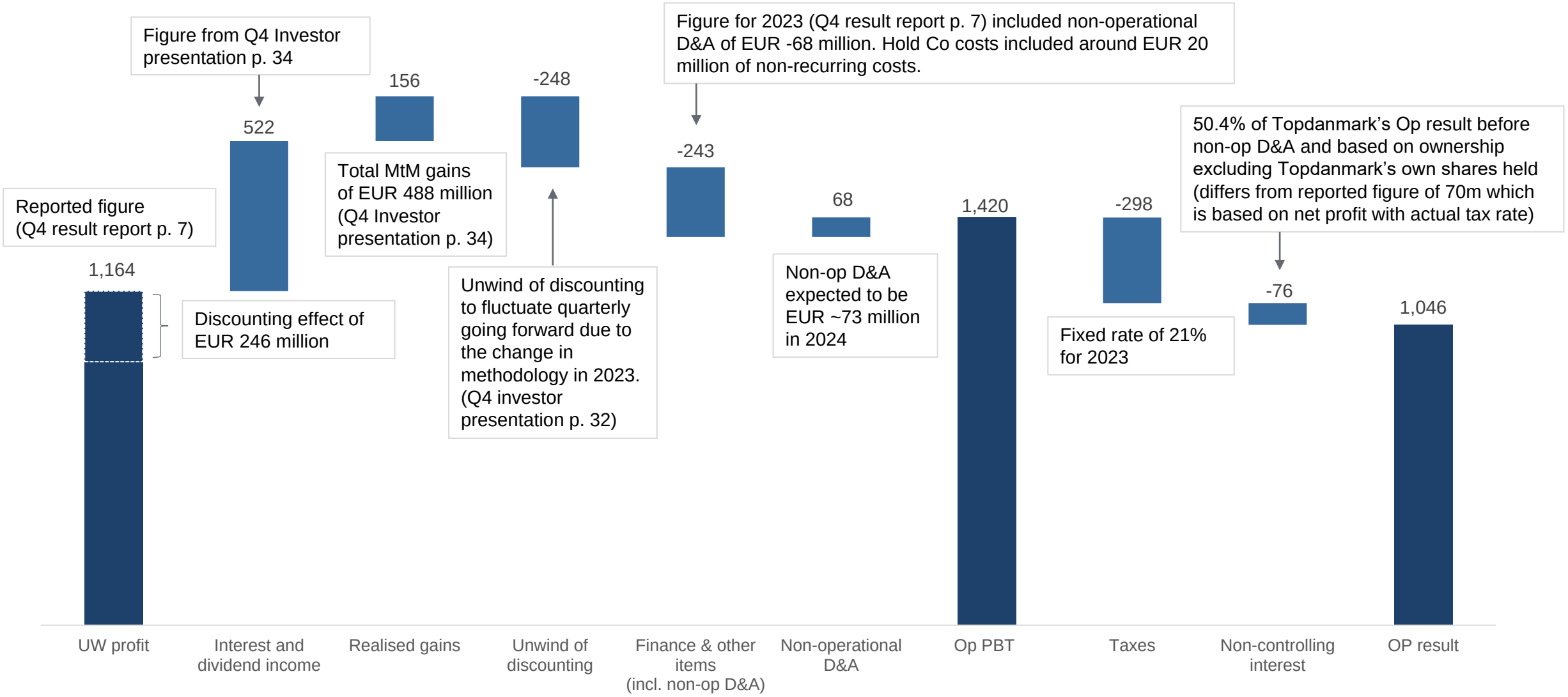Operating result 2023 calculation