

Judgment of the Court (Ninth Chamber) of 15 June 2017 (request for a preliminary ruling from the Cour d'appel de Mons — Belgium) — Immo Chiaradia SPRL (C-444/16), Docteur De Bruyne SPRL (C-445/16) v État belge

(Joined Cases C-444/16 and C-445/16) ⁽¹⁾

(Reference for a preliminary ruling — Directive 78/660/EEC — Annual accounts of certain types of companies — Principle that a true and fair view must be given — Principle that valuation must be made on a prudent basis — Issuing company of a share option recognising the grant date price of the option in the course of the accounting year in which the option is exercised or at the end of its period of validity)

(2017/C 277/25)

Language of the case: French

Referring court

Cour d'appel de Mons

Parties to the main proceedings

Applicants: Immo Chiaradia SPRL (C-444/16), Docteur De Bruyne SPRL (C-445/16)

Defendant: État belge

Operative part of the judgment

The principles that a true and fair view must be given and that valuation must be made on a prudent basis set out in Articles 2(3) and 31(1)(c) respectively of Council Directive 78/660/EEC of 25 July 1978 based on Article [50(2)(g) TFEU] on the annual accounts of certain types of companies, as amended by Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003, must be interpreted as not precluding an accounting method according to which a company issuing a share option may recognise as income the grant date price of that option in the course of the accounting year in which that option is exercised or at the end of its period of validity.

⁽¹⁾ OJ C 410, 7.6.2016.

Judgment of the Court (Seventh Chamber) of 21 June 2017 (request for a preliminary ruling from the Corte d'appello di Genova — Italy) — Kerly Del Rosario Martinez Silva v Istituto nazionale della previdenza sociale (INPS), Comune di Genova

(Case C-449/16) ⁽¹⁾

(Reference for a preliminary ruling — Social security — Regulation (EC) No 883/2004 — Article 3 — Family benefits — Directive 2011/98/EU — Article 12 — Right to equal treatment — Third-country nationals holding single permits)

(2017/C 277/26)

Language of the case: Italian

Referring court

Corte d'appello di Genova

Parties to the main proceedings

Applicant: Kerly Del Rosario Martinez Silva

Defendants: Istituto nazionale della previdenza sociale (INPS), Comune di Genova