



Lisbon School
of Economics
& Management
Universidade de Lisboa

Master in Accounting
Sustainability, Accountability and Ethics
2025/2026

DANONE

1. Why do companies report on the non-financial dimensions of their businesses?
2. What different frameworks and standards are available to Danone for reporting non-financial information?
3. What are the key differences between Danone's view and the IIRC's view of integrated reporting or <IR>? How important are these differences to a company's reporting process?
4. If you were Laura Palmeiro, what would you decide?
5. What is an integrated KPI, and why is it so hard to develop?