



## Annexure 5 - Austria

Eligible Whistleblowers who disclose a 'Piece of Information' concerning a 'Violation of the Law' have protections under the law in Austria, including the Whistleblower Protection Act ('Act').

This Annexure sets out a summary of certain aspects of the protections that may be available under Austrian law, where these differ to the protections outlined in this Policy. If you require further information on the application of the law, please seek independent legal advice.

Canva will contact eligible Whistleblowers within 7 days at the latest to confirm we have received the information. After 3 months at the latest, we will inform eligible Whistleblowers about the follow-up measures.



### Who is an eligible whistleblower?

Eligible Whistleblowers under the Act include those identified in the Policy as well as former employees, leased employees, job applicants, shareholders, persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, volunteers, paid or unpaid trainees, any persons working under the supervision and direction of contractors, subcontractors and suppliers. Anonymous Whistleblowers are also protected under the Act.

Whistleblowers are protected by the Act if, at the time of whistleblowing, they have reasonable grounds to believe, based on the factual circumstances and the information available to them, that the information they have provided is true and falls within the scope of the Act.



## What is a Violation of the Law?

‘Violation of the Law’ is any infringement of the laws of Austria and the EU in one or more of the following areas:

- Public procurement;
- financial services, financial products and financial markets and the prevention of money laundering and terrorist financing;
- product safety and conformity;
- transport safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data and security of network and information systems and information systems;
- Crimes under Sec 302 to 309 of the Austrian Criminal Code: Abuse of office by a public official; Negligent infringement of the freedom of the person or of the right of domicile by a public official; Corruptibility; Acceptance of advantage; Acceptance of advantage to influence; Bribery; Granting of advantage; Granting of advantage to influence; Prohibited intervention; Acceptance of gift and bribery of staff or agents;
- violations affecting the financial interests of the EU as referred to in Article 325 Treaty on the Functioning of the European Union and as further specified in relevant EU measures;
- violations relating to the internal market, as referred to in Article 26(2) Treaty on the Functioning of the European Union, including breaches of EU competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

The protections and remedies under the Act do not apply to disclosures under this Policy that do not amount to Violation of the Law (as defined above). Accordingly, a violation of employment law regulations (e.g., Act on Working Hours [Arbeitszeitgesetz], Act on Rest from Work [Arbeitsruhegesetz], Act on Maternity Protection [Mutterschutzgesetz], Act Against Wage and Social Dumping [Lohn- und Sozialdumping-Bekämpfungsgesetz]) is not considered a Violation of the Law under the Act.

Where a disclosure does not amount to a Violation of the Law under Austrian law, Canva may nevertheless address your concerns under this Policy, however, you will not be entitled to the protections and remedies under the Act.



## Eligible Recipients

Whistleblowers are only protected by the Act if they disclose a 'Piece of Information' concerning a 'Violation of the Law' to one of the following:

- Internal body: any person or a department composed of several persons or other organisational unit within Canva, which receives, examines and, with a view to follow-up measures or otherwise, handles the information - here at Canva, this is the Workplace Integrity team, referred to throughout this Policy;
- External body: Certain public authorities listed in the Act which receive, examine and, with a view to follow-up measures or otherwise, handle the information.

These are:

- o Federal Office for the Prevention of and Fight against Corruption (Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung)
- o Auditor Oversight Authority (Abschlussprüferaufsichtsbehörde)
- o Accounting authority (Bilanzbuchhaltungsbehörde)
- o Federal Competition Authority (Bundeswettbewerbsbehörde)
- o Financial Market Authority (Finanzmarktaufsichtsbehörde)
- o Money Laundering Reporting Unit (Geldwäschemeldestelle)

Whistleblowers should check whether they can give a tip to an internal body first. A whistleblower should give the information to an external body in particular if the handling of the information in the internal whistleblowing system is not possible, not appropriate or not reasonable or has proven to be unsuccessful or futile.

Whistleblowers who publish information publicly are entitled to protection under the Act provided that:

1. they have previously made the disclosure to an internal or external body without appropriate follow-up action having been taken within three months; or
2. there are reasonable grounds for believing that they would be subject to retaliation if they had previously informed an external body, or that there is little prospect of effective action being taken against the infringement because of the particular circumstances of the case, in particular because evidence may be suppressed or destroyed or because of fears of collusion or involvement by the external body; or
3. there are reasonable grounds to believe that the infringement may pose an imminent or manifest threat to the public interest, such as in an emergency situation or where there is a risk of irreversible harm.



## How am I protected?

### **Confidentiality**

The internal and external bodies have to protect the identity of an Eligible Whistleblower as well as all other information from which the identity of an Eligible Whistleblower can be directly or indirectly deduced. This applies also to any person affected by a Piece of Information.

### **Protection against retaliatory measures**

Any measure taken in retaliation (also referred to as “detrimental conduct” throughout this policy) against an Eligible Whistleblower who discloses a ‘Piece of Information’ concerning a ‘Violation of the Law’ is legally invalid.

### **Remedies**

If you qualify as an Eligible Whistleblower and experience retaliation as a result of disclosing a ‘Piece of Information’ concerning a ‘Violation of the Law’, you have access to the following legal remedies:

- actions for reinstatement in the event of reversible retaliatory measures such as suspension, termination or withholding of promotion;
- compensation for financial losses and personal impairment suffered in the event of (partially) irreversible retaliatory measures such as coercion, intimidation, measures that trigger medical treatment.