

# Xero Supplier Code of Conduct



*your business*  
supercharged

## **We make it Xero**

**Xero is a values-driven business. Our values underpin the way we work and how we interact with each other and the world. They guide us to make decisions that align with our purpose: to make life better for people in small business, their advisors, and communities around the world. The Xero values also support our vision to be the most trusted and insightful small business platform.**

**Our values are that we make it beautiful, we make it happen, we make it human, we make it together**

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This Xero Supplier Code of Conduct (Code) is one of the ways in which we live these values. We view our suppliers as partners with whom we jointly work to build trust in Xero as a reputable company and a strong and insightful platform for small businesses. We care about the way our suppliers operate when they provide us with goods and services.

Xero is committed to doing business fairly and ethically. This includes treating all workers with dignity and respect, ensuring healthy and safe working conditions, and conducting environmentally responsible and ethical operations. Xero expects the same commitment from its suppliers.

This Code sets out the minimum standards we expect our suppliers to follow and form an important part of our supplier selection and evaluation. This Code applies to all suppliers of goods and services to any Xero entity (Suppliers).

We encourage Suppliers to hold their suppliers to the same standards that are set out in this Code.

In addition to the responsibilities outlined in the Code, Suppliers must comply with all applicable laws and regulations, including, but not limited to, immigration and labour laws, environmental, health and safety laws, data protection laws, modern slavery and human rights laws, discrimination laws, and trade and sanctions regulations.

## Global standards and principles

Xero has developed this Code in line with the following global standards & principles:

- **The UN Guiding Principles on Business and Human Rights**
- **The Responsible Business Alliance Code of Conduct**
- **The Ten Principles of the UN Global Compact**
- **The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct**
- **International Labour Organisation (ILO) Core Labour Standards**

## Xero's standards

Xero is committed to following the standards set in this Code. We expect all Suppliers to comply with these standards as well.

### 1. Provide a safe and respectful workplace for everyone (We make it human)

A worker is an employee, contractor, agency or temporary staff member. All workers must be provided a physically and psychologically safe, sanitary and secure work environment where their human rights and dignity are respected.

We have zero tolerance for forced labour, child labour, slavery, and human trafficking. Suppliers must proactively eradicate these practices within their operations and supply chains.

We expect Suppliers to:

#### a) Labour and human rights

##### *In operations*

- recognise and protect workers' rights to collective bargaining and freedom of association
- provide a workplace free of forced, bonded or indentured labour, human trafficking and slavery, and to always comply with modern slavery laws
- allow employees to leave work or terminate their employment with reasonable notice

- pay wages and benefits that meet or exceed applicable legal standards. Where feasible, Xero encourages suppliers to consider industry benchmark standards and work towards paying the prevailing living wage
- provide workers with information about all relevant employment conditions before they enter employment, and ensure working hours do not exceed the lawful maximum hours per week
- always comply with laws regarding child labour and only employ workers who are at least the applicable minimum legal age or the minimum working age defined by the ILO, whichever is higher

##### *In supply chains*

- seek to identify and manage human rights risks within their supply chains
- collaborate with their suppliers to remediate human rights related issues and incidents

#### b) Health and safety

- maintain healthy, safe and secure work environments, and always comply with relevant health and safety laws



- take proactive measures that meet or exceed relevant health and safety laws to manage occupational hazards and the risk of harm from their operations
- provide workers with access to clean drinking water, clean toilet facilities and access to sanitary facilities to prepare, store and eat food
- have appropriate and reasonable plans and procedures in place for responding to emergencies, including but not limited to natural disasters, epidemics, pandemics, workplace incidents, and other potential business interruptions
- foster a culture of psychological safety, ensuring employees feel comfortable speaking up and reporting concerns without fear of reprisal

### c) Equal opportunities and no discrimination

- uphold the human rights of all workers, and respect their dignity and identity
- provide people with access to the same opportunities, regardless of race, religion, sex, ethnicity, sexual orientation, gender identity, pregnancy, political beliefs, disability or age
- show zero tolerance to any form of exploitation or abuse
- foster a workplace that is free from bullying, harassment, victimisation, intimidation and abuse
- for digital products and services, demonstrate reasonable progress toward meeting the latest Web Content Accessibility Guidelines (WCAG)

## 2. Take ownership of our environmental impact (We make it together)

We expect Suppliers to promote environmental sustainability in their operations and supply chain and commit to minimising their environmental impact. This includes:

- complying with all applicable environmental laws and regulations, including those relating to pollution, waste, emissions, resource use, and

environmental protection

having a sustainability plan to reduce their impact on the environment and to achieve resource efficiencies. Some examples of this include:

- minimising waste through reduction, reuse, and recycling programs
- optimising water use through conservation and efficiency measures
- protecting and enhancing biodiversity by considering the impact of operations on natural habitats and species and committing to source materials responsibly

We encourage Suppliers to work towards reducing their carbon emissions. This may include:

- setting emissions reduction targets aligned to science-based initiatives or an equivalent alternative to minimise their carbon footprint
- measuring, disclosing, and working to reduce their scope 1, 2, and 3 emissions
- collaborating with Xero to identify opportunities for emissions reductions across the supply chain

## 3. Act authentically and ethically in all business dealings (We make it beautiful)

Transparency, trust, fairness and integrity are the foundations for all good business dealings. We expect Suppliers to:

- be a responsible corporate citizen. For example:
  - pay their own suppliers and vendors promptly
  - pay relevant taxes
- comply with laws and regulations to eliminate corruption, bribery, fraud and prohibited business practices
- comply with applicable laws
- comply with all applicable international trade laws and regulations, including those governing imports, exports, sanctions, and customs procedures
- demonstrate good ethical practices, and

- operate in a way that is fair and professional
- disclose to Xero any potential, perceived or actual conflicts of interest (whether direct or indirect)
- respect intellectual property rights, and only use the intellectual property of others with appropriate permission
- adhere to all applicable competition laws and refrain from engaging in any anti-competitive behavior, such as price-fixing, bid-rigging, or market allocation
- develop and deploy artificial intelligence (AI) in a responsible and ethical manner. Supplier use of AI must be transparent, fair, unbiased, and comply with applicable data protection laws and third-party intellectual property rights
- maintain accurate and complete records of business activities, labour, health and safety, and environmental practices, as required by applicable laws. Suppliers are encouraged to also follow relevant industry best practices in their record-keeping

Xero is committed to using data responsibly and being transparent about how we manage and use data, and we expect the same commitment from our Suppliers. Suppliers must comply with all applicable data protection and cybersecurity laws and have appropriate measures to protect Xero Data and Systems. This includes:

- using Xero Data only for authorised purposes and as directed by Xero
- implement and maintain robust security measures to prevent unauthorised access, use, disclosure, damage, or loss of Xero Data
- immediately (and always within 24 hours) informing Xero of any security incidents
- obtaining Xero's written consent before transferring Xero Data to any third party, and ensure such third parties have equivalent data protection obligations

- deleting or returning Xero Data without delay when requested by Xero or upon termination of our agreement

'Xero Data' means all information held by or relating to Xero, including personal data.

'Xero Systems' means the software, hardware, systems and technology environment owned, used or made available by Xero.

#### **4. Monitoring compliance to the Code (We make it happen)**

Suppliers should assess their own compliance with this Code and notify Xero if they do not meet its requirements.

If a Supplier (or any of its employees) is involved, witnesses or becomes aware of a breach or potential breach of the law or of this Code then they should report it to their contact person at Xero in the first instance. Suppliers and their employees can also raise a concern under [Xero's Whistleblower Policy](#).

If a Supplier breaches this Code or cannot adhere to the requirements set out in it, Xero may review the relationship in accordance with their procurement contract.

In addition, Suppliers are expected to:

- demonstrate compliance with this Code, and applicable law, if Xero asks for this
- take reasonable steps to ensure their own suppliers understand the obligations and standards set out in, or equivalent to, this Code, and applicable laws and regulations
- regularly review this Code and comply with any updates