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The Helen Group's requirements for suppliers subject to the Act on the Contractor's Obligations and Liability

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These requirements apply in all situations subject to the Act on the Contractor's Obligations and Liability when Work is Contracted Out, where services are provided to Helen Oy and its subsidiaries (the Helen Group) in Finland, or where the work is related to the contracting entity's operations in Finland.

The guidance applies to all service providers and contractors, including, but not limited to:

- contracting
- consultancy and expert services
- design and engineering services
- IT, digital and operational services
- maintenance, servicing and installation services
- property, cleaning and security services
- logistics and transport services
- staff hire

1. Registration in the registers of trade, withholding tax, employer and VAT

The service provider must be registered in the Trade Register, the Withholding Tax Register under the Withholding Tax Act, the Employer Register and the VAT Register under the Value Added Tax Act.

The service provider must provide Helen with the necessary information upon request. If the service provider is not registered in the aforementioned registers, they must, upon request and within the specified time limit, provide Helen with an explanation of the reasons for not being registered.

In addition, the service provider must, upon request and within the time limit specified therein, provide Helen with an extract from the Trade Register concerning the service provider.

A foreign service provider must, upon request and within the time limit specified therein, provide the equivalent information in Finnish or English by means of an extract from the register or a similar certificate in accordance with the legislation of its country of establishment, or by any other generally accepted method.

The documents must not be more than three months old from the date of submission.

2. Statutory accident insurance in the case of construction work

The service provider must submit a certificate issued by their insurance company confirming accident insurance and its validity.

3. Payment of taxes and statutory pension insurance contributions

The service provider must, upon request and within the time limit specified therein, provide Helen with the following statements:

- a certificate of tax payment or a tax debt certificate, or a statement confirming that a payment plan for the tax debt, approved by the tax authority, has been drawn up, and
- a certificate of taking out pension insurance and payment of pension insurance contributions, or a statement confirming that a payment plan approved by the payee has been drawn up for overdue pension insurance contributions.

Certificates and statements other than those issued by public authorities shall also be accepted as the aforementioned certificates and statements if they have been issued by another assessor or data controller considered to be generally reliable.

At the contracting authority's request, a foreign service provider must submit the relevant information in Finnish and within the specified time limit, in the form of a register extract or equivalent certificate in accordance with the legislation of its country of establishment, or in another generally accepted manner.

Certificates and statements must not be more than three months old, calculated from the date of submission.

4. Clarification of the collective agreement or key terms and conditions of employment applicable to the work

Upon request and within the time limit specified therein, the service provider must submit to Helen a statement regarding the collective agreement or key terms and conditions of employment applicable to the work.

The statements must not be more than three months old, calculated from the date of submission.

In employment relationships covered by the agreement, at least the minimum terms and conditions of employment that must be observed in similar work under Finnish law and the provisions of collective agreements must be complied with.

5. Clarification of the organization of occupational health care

Upon request and within the time limit specified therein, the service provider must submit to Helen a report on the organization of occupational health care for employees in accordance with the Occupational Health Care Act.

The reports must not be more than three months old from the date of submission.

6. Submission of certificates in accordance with the Act on the Contractor's Liability during the contractual relationship

Reports and certificates in accordance with the Act on the Contractor's Liability must be submitted to Helen every 12 months during the contractual relationship.

If the service provider has joined the Vastu Group / Luotettava Kumppani service, there is no need to submit the aforementioned reports separately to . Certificates and reports other than those issued by public authorities are also accepted as the aforementioned certificates and reports, provided they have been issued by another assessor or data controller considered to be generally reliable.

At Helen's request and within the time limit specified therein, a foreign service provider must submit the corresponding information in Finnish or English in the form of a register extract or equivalent certificate in accordance with the legislation of its country of establishment, or in another generally accepted manner.

Certificates and statements must not be more than three months old, calculated from the date of submission.

7. The right of foreign workers to work and certificates for posted workers

The service provider must comply with the Act on the Posting of Workers (447/2016) and the Aliens Act (301/2004).

These guidelines must always be followed, regardless of whether the employees in question are working under the supervision of the posting company (subcontracting) or directly under the supervision of another company (temporary agency work).

The service provider must always ensure that any foreign national in its employ holds a residence permit for employment or does not require a residence permit.

Upon request, the service provider must demonstrate that the persons working on the site have the right to work in Finland. This is demonstrated by maintaining an up-to-date list of persons working on the site and, upon request, by showing Helen copies of the employees' passports or, for citizens of EU/EEA countries, alternatively copies of an official identity document.

Required documents to be submitted before work commences:

1. Before work commences, the sending company must notify the occupational safety and health authorities of the posting of workers.
2. A copy of the 'Basis for a Foreign Employee's Right to Work' form or equivalent, proving the person's right to work. The form or equivalent information must be provided by the

company that recruited or posted the foreign employee to Finland. Citizens of EU/EEA countries must register if their stay exceeds 3 months. For employees coming from outside the EU/EEA, a copy of the work permit is also required. The work permit must be specifically for the work that the foreign employee is carrying out at the workplace.

3. A copy of the personal details page of the employee's passport.
 4. Certificate confirming the appointment of a legal representative in Finland for the posted worker. The company sending the person from abroad must sign a certificate naming the representative in Finland. If the person's stay in Finland lasts less than 10 days, a designated representative is not required.
 5. The posted worker's European Health Insurance Card A1 (E101), certifying that the person is covered by accident and pension insurance in their country of origin.
 6. A written statement from the sending company or the company supervising the work in Finland specifying which country's law applies to the posted worker's employment contract and confirming that, regardless of that law, the terms and conditions of employment comply at least with those laid down in Finnish law on the posting of workers.
 7. A written statement from the sending company confirming that occupational health care for the employee has been arranged in Finland for the duration of the work.
 8. A photo ID card that also includes the person's tax number. All persons working on a shared construction site must have a photo ID showing the tax number registered in the public tax number register.
8. Joint construction site in accordance with the Occupational Safety and Health Act (Section 52a of the Occupational Safety and Health Act)

The main contractor or the contractor/service provider responsible for site management must ensure that everyone working on a shared construction site wears, whilst moving around the site, a personalised photo ID in accordance with Section 52a of the Occupational Safety and Health Act, which includes their tax number. The identification must indicate whether the person working on the site is an employee or a self-employed contractor. The employee's identification must bear the employer's name.

Each contractor/service provider must ensure that their own employees and contractual partners use the photo ID.

In order for the necessary site access passes to be issued, each contractor must, prior to the commencement of a work phase, provide the main contractor or the contractor responsible for site management with the names, dates of birth, and tax numbers, as well as the start and end dates of their employment on the site. In the case of foreign workers, the grounds for their right to work must also be provided, along with the name and contact details of the worker's representative in Finland.

The main contractor or the service provider responsible for site management duties must draw up, maintain and report a list of persons working on the site in accordance with the Tax Administration's Tax Procedure Act in force at the time.

9. Other work site

The contractor must ensure that persons working at Helen's worksite have a personal identification tag bearing the person's name, employer and tax number. The identification tag must be attached to work clothing in such a way that it is clearly visible. A corresponding clause

must be included in any subcontracting or labour hire agreements entered into by the contractor.

10. Restrictions on subcontracting chains in the provision of services

A subcontractor or sub-contractor of a service provider in a contractual relationship with Helen has the right to further subcontract the contract as a subcontract or sub-contract. Further subcontracting of the procurement or contract is not permitted without a particularly justified reason, and Helen's written consent must be obtained.

Prior to entering into the contract, the subcontractor must request and obtain from the subcontractor a statement regarding the client's obligation to provide information and liability under the Act on the Contractor's Obligations and Liability when Using External Labour (Client Liability Act 1233/2006). The reports must be submitted to Helen in connection with the approval of the subcontractor.

Helen will not approve a subcontractor (in addition to valid reasons under Section 7(3) of the General Conditions for Building Contracts (YSE) and Section 5 of the General Conditions for Building Subcontracts (AYSE) if

- they have failed to pay taxes or statutory pension insurance contributions,
- the subcontractor is not registered in the Trade Register, the Withholding Tax Register, the Employer Register or the VAT Register, where such registration is required by law,
- this person has not provided a statement regarding the collective agreement applicable to the work or the key terms and conditions of employment,
- this has not provided a statement regarding the organisation of occupational health care or
- this is a business operator who has been banned from conducting business, or a company whose partner, board member, managing director or person in a comparable position has been subject to a business prohibition.

11. Sanctions and penalties

If the service provider fails to submit the reports mentioned within the deadline specified in Helen's request, or if Helen assesses, on the basis of the report received or otherwise, that the service provider:

- is a trader or a company whose partner, board member or managing director, or a person in a comparable position, has been subject to a business prohibition,
- is not entered in the Trade Register, the Withholding Tax Register under the Withholding Tax Act, the Employer Register, or the VAT Register under the Value Added Tax Act, where such registration is required by law,
- has failed to pay taxes or statutory pension insurance contributions, or
- has committed a serious error in the course of their professional activities

Helen has the right to terminate the contract or a corresponding order by notifying the service provider in writing of the deficiency or breach, provided that the service provider has not rectified the matter within a reasonable period set by Helen.

If the reports required under the Act on the Contractor's Liability have not been submitted to Helen upon Helen's request, Helen may suspend payments to the service provider arising from the work.

Furthermore, in the event of missing reports, certificates and personal identification details, Helen may require the service provider to pay liquidated damages as follows:

Operational deviation forming the basis for the financial penalty	Number of warnings issued per contract for the same breach and their financial penalties in €, VAT 0%		
	1st time	2nd time	Subsequent instances
1. There is an unauthorised subcontractor/sub-contractor on site	1,000	3,000	3,000
2. Lack of documentation regarding subcontractors as required by the Act on the Contractor's Liability	1,000	3,000	3,000
3. Negligence observed in workforce registration, access permits, personal identification, residence permits and induction training	1,000	3,000	3,000
4. Subcontracting / subcontracting chains in breach of the agreement	1,000	3,000	3,000

The liquidated damages do not limit Helen's right to claim further damages. Helen reserves the right to terminate the contract if the service provider has repeatedly breached the obligations set out in this document to such an extent that the service provider is liable to pay liquidated damages. Termination of the contract by Helen does not release the service provider from the obligation to pay liquidated damages or other compensation for damages.