Kela



Sustainability Report

Year 2024

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Photos: Kela

Director General's greetings

My term as Kela's Director General is coming to a close, and as I look back to the beginning of the current decade, it is clear that Kela's sustainability agenda has undergone a significant transformation in five years. We now promote equity with more systematic efforts than ever before while ensuring that we constantly keep improving our understanding of the different needs of our diverse customer base. Our environmental agenda, on the other hand, stands on sturdier feet, and we now implement consistent and strategic environmental measures. We also proactively anticipate what the future might bring and respond rapidly to emerging challenges such as the sustainability issues involved in new technologies.

The focus of our social sustainability agenda has shifted, on a larger scale, from a collection of one-off measures that promote sustainability to a more holistic approach with the end goal of achieving more sustainable operations across the board. As an organisation, Kela has stayed abreast of the changes in society while striving towards achieving social significance. The name of this report will be Kela's Sustainability Report from now as another reflection of this change.

The changes that have occurred in our operating environment have not spared us. The year 2024 was marked not only by the continuing war in Ukraine that entered its third year and other forms of geopolitical instability but also by the long-term economic downturn that has affected Finland for a while already. At Kela, the prolonged downturn was most keenly felt e.g. through the changes made to social security, which have affected the daily lives of many of our customers. Kela takes the concerns of its customers seriously and addresses them by implementing social security efficiently, humanely and equitably.

We strive to find innovative solutions to the productivity and cost-cutting requirements placed on us that simultaneously comply with both the principles of good governance and good personnel policy.

Actions to protect the climate and the environment are now required more urgently than ever. At Kela, we have risen to the challenge by adopting future-looking measures designed to make our operations more environmentally friendly. We have also made headway towards the implementation of impactful and cost-effective climate-saving measures at Kela.

Our sustainability efforts put emphasis on long-term sustainability and the pursuit of a broader impact in terms of economic, social and governance-related sustainability and any combinations thereof. Kela operates



at the very heart of Finnish society, and we have a major impact on both the daily lives of ordinary people and society in general. I am confident that, going forward, Kela will continue to maintain its steadfast commitment to promoting sustainability – whether that be through ensuring the equitable treatment of people, taking action to mitigate the environmental crisis or fostering trust through good governance.

Outi Antila, Kela's Director General

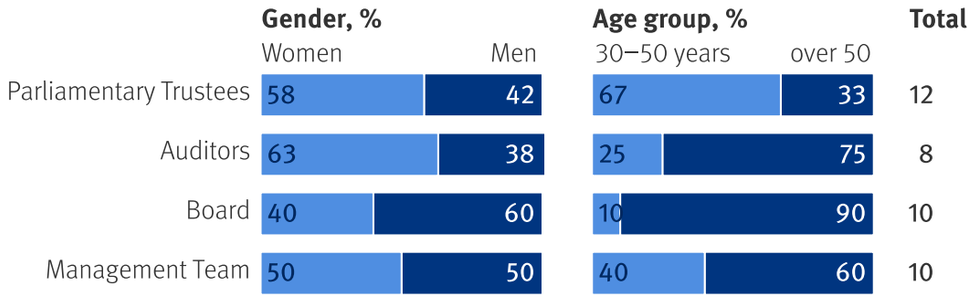
How we contribute to sustainable wellbeing

GRI 2-1 GRI 2-9 GRI 2-10 GRI 405-1

Kela provides social security coverage to all persons insured under the Finnish social security system in their various life situations. Among the social security benefits offered by Kela are family benefits, health insurance, rehabilitation, basic unemployment security, basic social assistance, housing benefits, financial aid for students and basic pensions. In accordance with its mission statement, Kela secures the income and promotes the health of the population and supports the capacity of individual citizens to care for themselves.

This sustainability report describes the results of the sustainability measures Kela implemented in 2024. Kela's sustainability-promoting measures are grouped under three ESG-related categories, and this division is reflected in the structure of this report. In this report, the ESG measures are covered under sections titled Customers, Personnel, Environment, and Sustainable Governance. This report was written with the GRI standard as a guideline.

FIGURE: Gender and age distribution of Kela's institutional bodies in 2024



Kela as an organisation

Supervised by the Finnish Parliament, Kela is an independent social security institution with its own administration and budget. Kela's administration and operations are supervised by 12 Parliamentary Trustees who are nominated by Parliament. The Trustees nominate Kela's Board and the auditors. Kela's operations are governed and developed by the Board of Directors, which has 10 members. Kela's Management Team handles matters that will be presented to the Board and is responsible for implementing Kela's strategy in line with the directives and decisions of the Board. Kela's organisation consists of five business units and two operational units.

The gender distribution of the key bodies responsible for overseeing and managing Kela's administration and operations has been relatively even in recent years. In 2024, men and women were equally represented on Kela's Management Team. The number of male members on Kela's Board was slightly higher, but the majority of the Parliamentary Trustees were women. In terms of age groups, the majority of the members of Kela's various bodies were over the age of 50, with the exception of the Trustees. When electing members to serve on Kela's Board, the Trustees ask different parties to nominate candidates in accordance with the Act on Equality between Women and Men.

Management of sustainability at Kela



GRI 2-22 GRI 2-23 GRI 2-24 GRI 3

Sustainability is at the core of Kela's strategy together with our values. From this core position, our sustainability agenda is broadly reflected in our operations. The values that guide Kela's operations are respect for the individual, expertise, cooperation, and openness to change.

Sustainability in practice

Our sustainability agenda is reflected in our goals, values, management and daily work. Kela's strategic sustainability policy defines the priorities and themes that we promote through the sustainability measures we implement. The image below shows the key sustainability-related themes in 2024.

We began our strategic sustainability policy's updating process by conducting a comprehensive materiality analysis in autumn 2024. The policy will be renamed to Kela's strategic sustainability policy and published in spring 2025.

Sustainability refers to development that gives everyone the opportunity to achieve wellbeing both now and in the future. Sustainable action means creating and sustaining wellbeing over the long term in various sections of society and the environment. Viable ecosystems and social justice are basic requirements for sustainability.

Responsibility contributes to sustainability. Responsibility means broadening the scope of organisational responsibility beyond the level defined in law. The sustainability of organisations is often viewed from the following three perspectives: environment, social and governance (ESG).

Strategic foresight supports the building of a sustainable future

Kela is constantly monitoring and proactively preparing for developments in our operating environment. We employ foresight teams that observe and monitor our operating environment through the lens of strategic hypotheses and phenomena identified by the Futures Radar. We also identify new, emerging weak signals and phenomena. We assess and update our strategy based on the information we gather.

In 2024, we established a strategic vision for the future that describes what kind of organisation we want to be in ten years. We also updated our strategy accordingly. In order to get where we want to be, we must take sustainability into account in almost every aspect of our operations. This is where our foresight measures come in.

Our foresight measures help us prepare for changes in our operating environment and to both seize opportunities and address risks proactively. The sustainability transition and the growing pressure associated with it are one of the many strategic hypotheses we monitor for.

In 2024, we organised a roundtable discussion in cooperation with the Ministry of Social Affairs and Health and other organisations that addressed the need to ensure that future generations are involved in and taken into consideration in decision-making. Employing long-term foresight that takes future generations into account like this helps us assess the impact of our decisions and operations over an even greater timespan than before.

IMAGE: Focus areas for Kela's sustainability agenda in 2024

GRI 2-24 GRI 3-2 GRI 3-3

Focus areas	Sustainability policy item	Key themes in 2024
The diversity of Kela's customers and employees and the needs that arise as a result of different backgrounds are at the core of our social sustainability measures	• Our customers receive service according to their needs • We act responsibly as an employer, as a work community and as colleagues	• Promoting equity through various design principles and practices • Clarification of the situational analysis of our social sustainability measures • Development of expert group operations in terms of DEI-related themes
Promoting sustainable practices and the sustainability transition is at the core of our ecological sustainability practices	• We mitigate climate change and act in the best interests of the environment	• Adoption of future-looking environmental measures • Development of our emission calculation practices and preparation of a climate roadmap
The sustainable use of public funds allocated to Kela and ensuring the transparency of our operations are at the heart of our sustainable management practices	• We produce and utilise information sustainably • We build new opportunities and add value by fulfilling our task responsibly	• Development of the sustainability aspects that affect our procurements • Stakeholder and operational environment analyses • Sustainability aspects that affect our productivity programme

How sustainability measures are carried out at Kela

GRI 205-2

The Strategic Management Unit is in charge of the management and coordination of sustainability measures at Kela. The work is led by a Chief CSR Specialist. Environmental work is led by an environment specialist from Kela's Shared Services. Kela's Management Team decides collectively on the core policies and measures that relate to our strategic sustainability measures.

In addition, various networks and working groups that focus on sustainability matters operate within Kela, such as a DEI working group and network that promote diversity, equity and inclusion; the Kirnu network that promotes the development of Sámi-language services; the Rainbow Network that represents gender and sexual minorities; and an environmental team.

Kela also has implemented various sustainability-promoting plans and guidelines that function as important tools for promoting sustainability in Kela's operations. These include e.g. ethical guidelines established for our employees and suppliers, Kela guidelines for sustainable investments, and all guidelines that relate to our environmental work.

Kela as a promoter of global goals

The Sustainable Development Goals (SDGs) are part of the UN's 2030 Agenda for Sustainable Development, which guides efforts to promote sustainable development in different countries across the globe. In Finland, various societal entities play a key role in implementing the Sustainable Development Goals.

Kela has selected five global Sustainable Development Goals that best relate to its own operations. These SDGs are listed below:



3. Health and wellbeing



5. Gender equality



10. Reducing inequality



12. Responsible consumption



13. Climate action

We focus especially on the five aforementioned Sustainable Development Goals, but we have taken action in relation to almost all 17 SDGs. In this report, we recount how we have implemented the five selected SDGs in our operations.

Our handprint and footprint

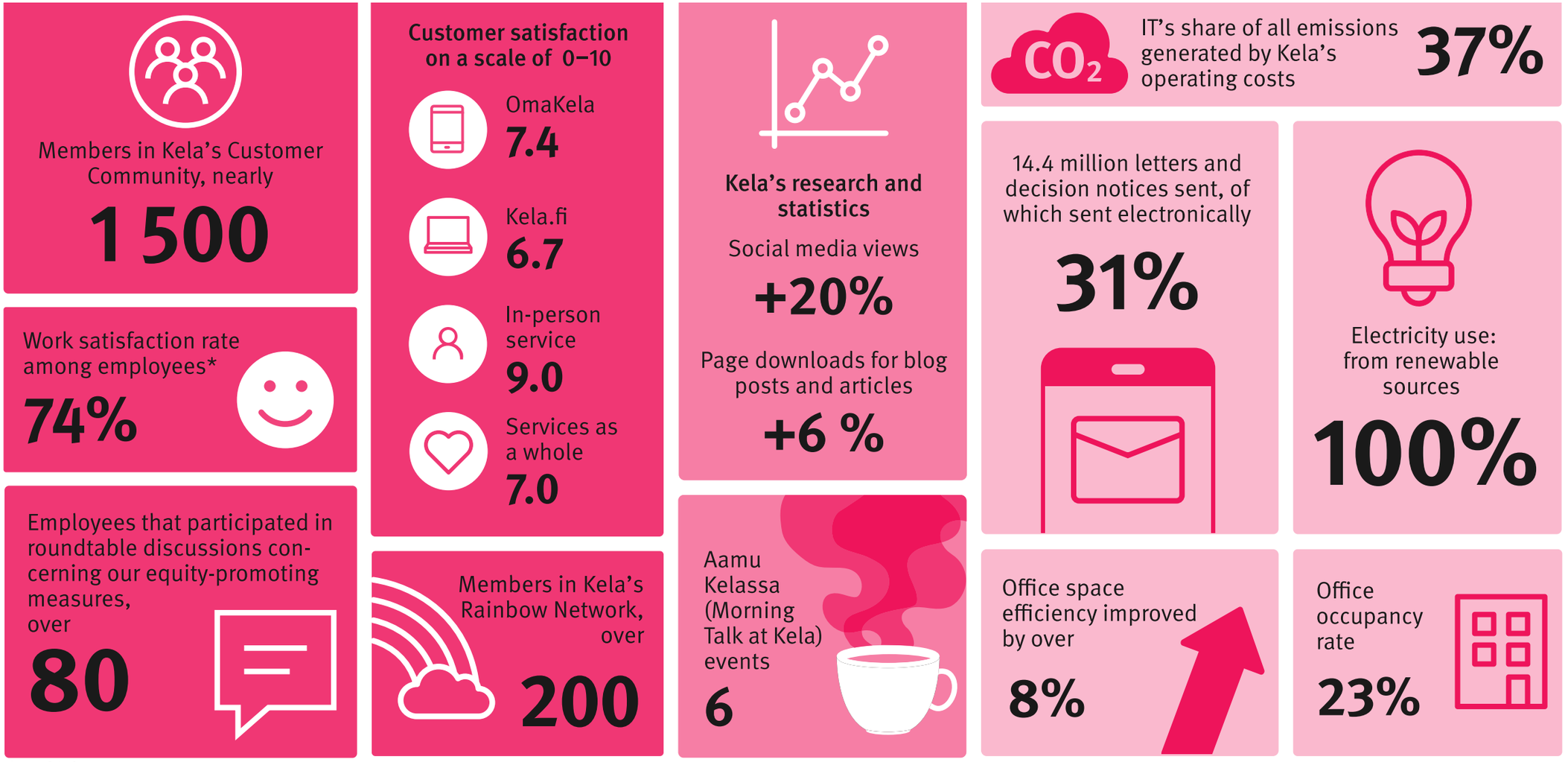
From the sustainability perspective, it is essential for organisations to recognise both their positive and negative impacts on society and the environment. In this report, we discuss the handprint of Kela's activities, which refers to reductions in the adverse effects of our operations and an increase in positive effects. In addition, this report describes our footprint, i.e. the negative impact Kela's operations have on our operating environment.

This report describes the key factors affecting our handprint and footprint in 2024 based on our own assessment. The assessment is primarily based on which direction the key factors affecting our sustainability targets have developed based on different indicators. These factors are disclosed in the following images:

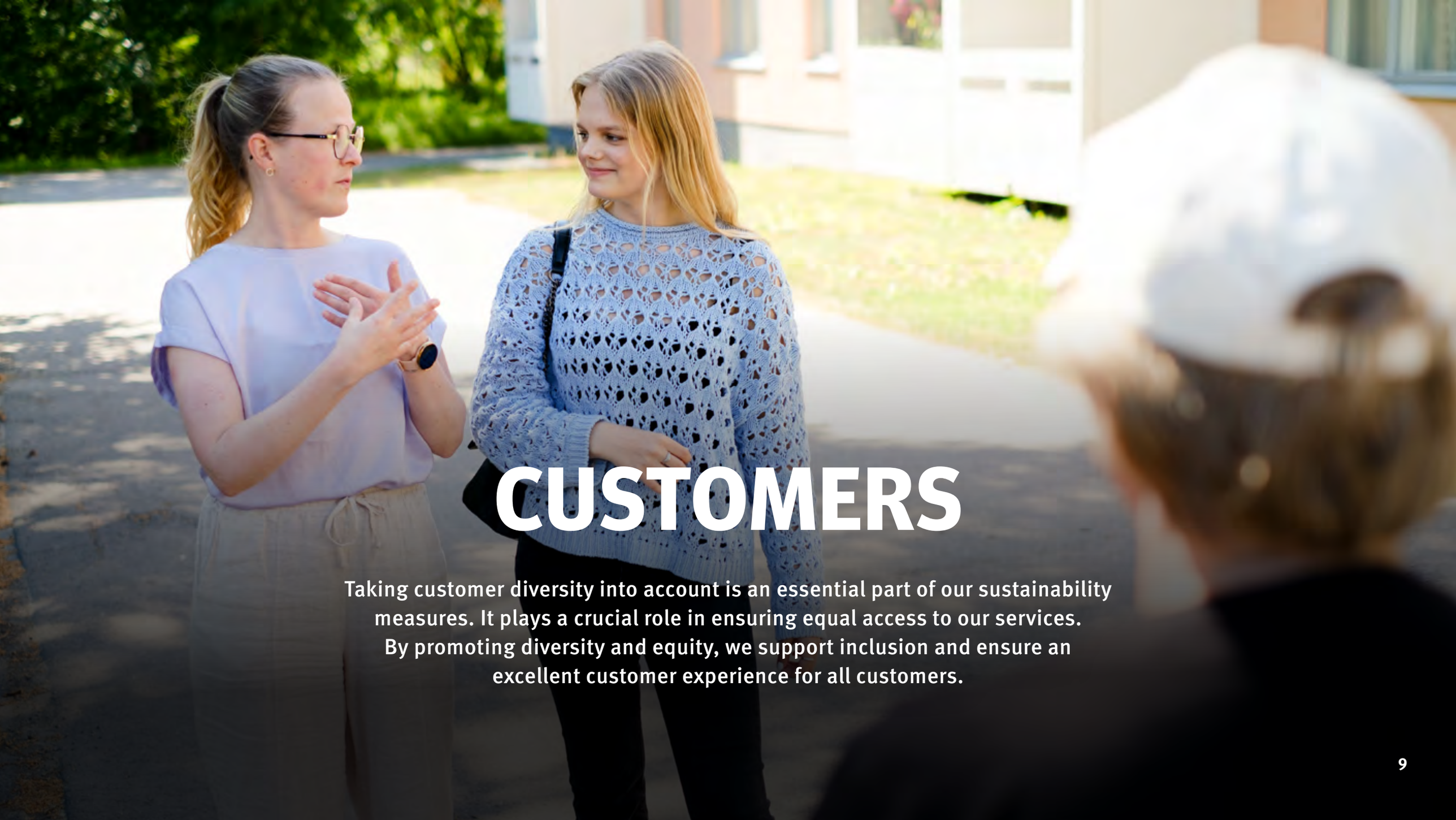




FIGURE: Kela's sustainability agenda – Highlights in 2024



*80% in 2023



CUSTOMERS

Taking customer diversity into account is an essential part of our sustainability measures. It plays a crucial role in ensuring equal access to our services. By promoting diversity and equity, we support inclusion and ensure an excellent customer experience for all customers.

The promotion of equity at the core of our operations

GRI 2-24

Societal changes and phenomena affect our customer base in many ways. For example, a low income, health disparities and the increasing polarisation of the Finnish society affect people's wellbeing and whether they feel that they are included in society and treated equally. Our society is also becoming increasingly diverse. Changes in our operating environment affect Kela as a whole and how much importance we place on measures that promote sustainability.

We have identified accounting for the diversity of our customers as one of Kela's essential performance indicators for sustainability matters. When we take into account the different needs that arise from a diverse customer base, we can better promote equal access to our services among our customers. This, in turn, allows us to contribute to our customers' wellbeing and their experiences of inclusion. The concept of inclusion here refers to ensuring that our customers feel like they receive services that are tailored to their needs and that they are respected for who they are as a person. These factors all tie back into providing an excellent customer experience.

Kela's employees hold the key to providing an excellent customer experience. We recruit skilled and diverse personnel, and we want to be a sought-after employer in the future as well. To achieve this, we make sure that all Kela employees have a high rate of job satisfaction and feel like they are a part of a shared work community.



Highlights of Kela's efforts to promote equity and prevent discrimination in 2024

The promotion of equity was reflected in our operations in several different ways. Throughout the year, we took steps to account for equity more thoroughly e.g. in various design principles and guidelines. We also defined comprehensive sustainability requirements that strongly emphasise the promotion of equity and human rights to serve as a cornerstone of future benefit administration systems. **See page 33 for more information**.

Our customers require different services at different stages of their lives, andwe developed our services with digital platforms at the forefront. The promotion of equity and human rights plays a significant role in our technological solutions, such as the utilisation of artificial intelligence.

A customer-oriented focus that takes different life situations into account promotes equity as well. We will succeed in providing a good customer experience when we understand the customer's life situation and needs. We need to identify the different circumstances that affect our clients and take them into account in a comprehensive way in order to be able to design, develop and implement our services. For example, we made efforts to increase the diversity of our Customer Community in 2024. **See pages 12–13 for more information**.

Revised non-discrimination plan that applies to Kela's customers

GRI 2-27

Kela is subject to a large number of statutory obligations that apply to it as a public authority and employer. Basic rights and human rights as well as the provisions of the Non-discrimination Act are some of the statutory obligations that function as a framework for Kela's operations. The promotion of equity in the public sector is one of Kela's statutory obligations. In order to ensure that we succeed, we have instituted non-discrimination plans to promote equity and prevent discrimination among our customers and employees.

We revised and updated the non-discrimination plan that applies to our customers in 2024. In order to develop our operations to ensure equity and prevent discrimination, we established the following goals in the aforementioned plan:

- We strengthen our mutual understanding of what equity means and how it can be implemented
- We strive to identify potential risks that may lead to unintended discrimination
- We require for every Kela employee to implement and promote equity and prevent discrimination while carrying out their duties
- We systematically take equity into consideration in our resource allocation and guidelines and when developing uniform practices and operating models
- We promote equity and prevent discrimination through training and coaching
- We take the diversity of our customers into account in our communications

The goals and measures set out in the non-discrimination plan that applies to our customers must be taken into account in all Kela operations. The implementation of the non-discrimination plan is assessed and evaluated both on a general level and for each operation separately.

Read more about the plan on Kela's website:
Non-discrimination plan that applies to Kela's customers (in Finnish)

The role of the DEI working group and network in supporting development

GRI 404-2

Our existing DEI working group expanded its operations in 2024. The working group coordinates the measures

carried out in different parts of Kela to promote diversity and equity. The members of the working group promote equity among our customers and employees in their respective roles. They do their part to ensure that DEI-related perspectives are promoted through various operations, such as training and coaching, operating models and principles, and different guidelines and procedures. In 2024, the working group was comprised of members from Kela's Strategic Management Unit, customer services and HR services.

Kela's DEI network also plays a key role in the development of our non-discrimination measures. The network operates as a collective of experts that provides advice. In 2024, the DEI network worked on a series of themes, such as the human rights perspective in Kela's operations. Network members also acted as DEI ambassadors in their own communities and thereby contributed to the development of DEI-related competence within our organisation.

The operations of the DEI working group and network contribute to the growth of diversity and non-discrimination expertise at Kela. By strengthening this expertise, we can ensure that both customers and personnel are treated with respect despite their different starting points.

Non-discrimination measures support our customer focus

GRI 406-1

We develop our services and want to provide all customers with a good customer experience. We have invested in developing the customer experience by engaging in systematic efforts to gain customer insight. Customer insight means understanding not only our customers' needs and expectations and how they use our services but also what kinds of challenges are associated with them. That understanding is based on different types of information.

Customer insight enables us to ensure that our services are offered with our customers firmly in mind and that we can provide the right services and support at the right time. We also seek to engage in closer cooperation with our customers and partner organisations than ever before to develop our operations. In order to achieve this goal of gaining customer insight and fostering closer cooperation, we established a virtual Customer Community for Kela. Kela's Customer Community opened in spring 2024, and by the end of the year, almost 1,500 members had joined the community. We strive to recruit customers from different backgrounds as members to ensure that our Customer Community is as diverse as possible.

Kela's Customer Community fosters continuous and systematic customer involvement. We use the information gained from our Customer Community to develop customer-oriented services. In autumn 2024, we carried out a survey on customer interactions and customer care among the members of our Customer Community. The goal of the survey was to gain extensive insight into customer experiences on how they have been treated when using our services. We also sought to establish what kinds of needs our customers have due to their different backgrounds and how these needs are taken into account in Kela's services. The results of the survey showed that respondents especially hoped to receive clear communications and guidance, to have easy access to advisory services, and to be treated in a friendly and respectful manner when using our services. The results also showed that our customers expect a reasonable degree of flexibility in Kela's services and wish for their individual circumstances to be taken into consideration when no existing template directly applies to their specific case.

How does Kela's Customer Community work?

The community accepts as a member anyone aged 16 or over who is interested in having their opinion affect the development of Kela's services. **New members can join via Kela's website**. Information on how to join the community is also available on Kela's social media. When a new member joins Kela's Customer Community, they will be asked to fill out a survey about their opinion on Kela. They will also be asked to specify what kind of development they would like to be involved in.

The members of Kela's Customer Community are sent links to new surveys to the email address they provided when joining the community. All information they provide is processed securely and used only for the purposes of conducting the survey in question. Participation in the surveys is voluntary, which means that members can always choose which surveys they want to participate in. Members are also free to leave the community at any time.

Kela's Customer Community offers a source of continuous and systematic customer insight that we can use to develop Kela's operations. The surveys we have conducted have provided insight into our customers' everyday lives and expectations. Kela publishes information about the surveys and their results in community newsletters. This information also covers how the results of the surveys have been or will be used.

Customer interaction model

GRI 406-1

Customer interactions form the core of Kela's mission. We revised our customer interaction model in 2024 as part of improving our customer experience. The goal of the model is to ensure a better customer focus and enable us to take all factors affecting our customers' circumstances into account. The same customer interaction model is applied in application processing and customer service.

Kela employees engage with customers in a variety of situations, both in writing and in conversation. Customer encounters include situations where a customer has applied for a specific benefit and the Kela employee processes the application as well as situations where a customer receives customer service by phone.

Kela's customer interaction model is intended to provide support to all Kela employees who handle customer matters to ensure a better customer focus for each customer encounter and to help them take each customer's unique situation into account. The model requires for all Kela employees to take each individual customer's circumstances into consideration and to make each customer feel that they have been heard and that they have been able to contribute to their own case. The principles that apply to all customer encounters at Kela are courage, trust, individuality and warmth. These principles describe the ideal customer experience that Kela strives to provide to all customers.

The model and its underlying principles help us take the diversity of our customers into account and promote equity. With the adoption of the revised customer interaction model, we are better equipped to take each customer's individual needs and ability to manage their own affairs into consideration when serving them. This, in turn, ensures that customers who e.g. belong to a minority or otherwise represent a vulnerable group receive the help that they need in the most convenient way.



Services for customers from all backgrounds

GRI 2-27 GRI 406-1

We strive to improve how we serve our customers from all backgrounds and to support their inclusion in society. In 2024, we developed, for example, the services we provide to our customers who have moved to Finland, and we provided information on social security and how to access our services in different languages. We also developed the service channels and rehabilitation services available to our Sámi-speaking customers. In addition, we have put effort into providing information in plain or simple language so that our services are accessible also to people who need plain-language communication.

The social security administered by Kela underwent major reforms in 2024. These reforms had a significant impact on the lives of Kela's customers' lives during that year. The cuts made to social security were introduced and applied to different benefits in stages, and further cuts are expected in 2025.

We communicate the changes to our customers, partner organisations and stakeholders proactively through multiple channels and in various languages. For example, Kela published new information leaflets that described the changes made to general housing allowance and unemployment benefits in 11 different languages. The leaflets can be freely downloaded and printed out from Kela's website. Key information on the changes was also collected in one place and published on Kela's website.

Development of services for immigrants

GRI 2-27 GRI 406-1

We continued to have an instant interpretation service available at service points in 2024. Instant interpretation helps during customer encounters where the Kela employee and the customer do not share a common language. Instant interpretation is a remote interpreter service where an interpreter is contacted via an application installed on a smartphone or tablet immediately without a booked appointment. In derogation from previous practice, the service can also be accessed with the Customer Service Specialist's personal work phone in the future. The application used for the instant interpreter service will usually connect to an interpreter in approximately two minutes.

The instant interpreter service is a great help in customer encounters where a language barrier prevents the Kela employee from helping the customer. The use of the instant interpreter service facilitates the processing of our foreign-language customers' affairs in addition to improving the quality of customer encounters and promoting the equal treatment of our customers.

We also revised the sections of our website aimed at people moving to and from Finland in 2024. The revised pages explain in a more customer-oriented way how moving to or from Finland affects our customers' rights to receive Kela benefits.

Information on benefits available in multiple languages

Multi-language information on Kela's benefits is also available on the **InfoFinland website**. InfoFinland is a multi-language website that provides reliable information to people planning to move to Finland and to immigrants who already live in the country. The website also describes the Kela benefits available in different life situations in 12 languages. The website is maintained by the City of Helsinki's communications department, and it receives funding from the cities of Espoo and Vantaa and several key authorities.

Reform of the Integration Act

We made preparations for the reform of the Finnish Integration Act in 2024. The new Integration Act aims to improve the employment rate, employment readiness and language skills of immigrants and to support their integration in society. The benefits Kela provides contribute to the integration of immigrants.

Integration requires close cooperation between different organisations. We have placed specific emphasis on the information required when cooperating with different partner organisations in preparing for the reform of the Integration Act. Kela produced new communication materials and added a page on the Kela website for reform-related cooperation. We also participated in the national Integration event for the first time in 2024. As part of the reform of the Integration Act, Kela has produced materials that can be used in civic orientation and included in the basic information package for immigrants to Finland.

Development of services provided in the Sámi languages

GRI 2-27 GRI 406-1

Kela introduced a new service for Sámi-speaking customers in 2024 when Kela made OmaKela available in the Sámi languages and began accepting applications and supporting documents in the Sámi languages. We published the first version of the Sámi-language MuKela or MuuKela e-service in spring 2024. The second phase of the service went live in December 2024, making it easier to send supporting documents than before. Kela also published several new electronic PDF application forms in the Sámi languages in 2024.

Kela's Sámi-language e-service currently has fewer functionalities compared to the Finnish and Swedish versions, but Kela will continue to actively develop the Sámi-language version. In addition to continuing the development of the existing service, it is important to ensure that the Sámi languages continue to be taken into consideration when developing customer services in the future as well.

Rehabilitation for Sámi-speaking customers

In spring 2024, Kela launched a project entitled Rehabilitation for Sámi-speaking customers. The aim of the project is to develop and test a new rehabilitation service aimed at Sámi-speaking customers that takes their language and culture into account.



The launch of the project was preceded by a study carried out by Kela on the current state of the rehabilitation services aimed at Kela's Sámi-speaking customers.

The aim of the development project is to create an easily accessed rehabilitation service that takes the language and culture of Kela's Sámi-speaking customers into account. The rehabilitation service is intended for Sámi-speaking customers aged 18 to 67 who are facing challenges with their mental health. The rehabilitation service aims to foster understanding of the challenges arising from trauma and mental health symptoms and to improve customers' coping methods, functional ability and everyday management skills.

At the same time, Kela aims to develop effective cooperation between Kela and Sámi entities and to establish a clear division of responsibilities with healthcare providers. The cooperation Kela engaged in with the Sámi Parliament, the Lapland wellbeing services county and other stakeholders and networks in 2024 has been of paramount importance for the development and implementation of the Rehabilitation for Sámi-speaking customers project.

Roundtable discussions on culturally sensitive services provided in the Sámi languages

The Ministry of Social Affairs and Health organised a roundtable discussion with the Sámi Parliament on culturally sensitive services provided in the Sámi languages in November 2024. Kela participated in the discussion, and our presentation focused on describing the services Kela already provides in the Sami languages and providing a status update on the Rehabilitation for Sámi-speaking customers project that had been launched in spring 2024.

The objective of the roundtable discussions was to gain an overall understanding of what culturally sensitive services were available in the Sámi languages after the wellbeing services county had started its operations. The aim was to encourage dialogue between key entities to increase cooperation and to ensure that culturally sensitive services would continue to be provided in the Sámi languages going forward as well.

Kela continues the development of its Sámi-language services

Kela continues to develop its Sámi-language services to ensure that the Sámi people can exercise their statutory language rights when using Kela's services. Kela strives to ensure that the services Kela develops for the Sámi people are also culturally sensitive.

Kela develops its services aimed at Sámi speakers in cooperation with the Sámi Parliament. The measures required by the development of these services are outlined during annual cooperation talks, during which the results of the development efforts are also reviewed and the development objectives for each year discussed. As a result of these talks, Kela has e.g. developed how it collects statistics on Sámi-language services and launched a development project concerning rehabilitation services aimed at the Sámi people.

Another entity that is taken into account in the development of Sámi-language services is the Mii ovttas network of authorities. This network consists of public authorities from different sectors whose shared objective is to develop services offered in the Sámi languages in general and to create a common service portal for these services. The Kirnu network that operates within Kela, on the other hand, functions as a link between the experts that work on the development of services in the Sámi languages within Kela. The goal of the Kirnu network is to develop the Sámi-language service path offered to Sámi customers from the first step of applying for a benefit up until the moment when the decision is issued.

Three Sámi languages are spoken in Finland: Northern Sámi, Inari Sámi, and Skolt Sámi. Kela has benefit application forms, brochures and communications available in all three Sámi languages. In 2024, Kela provided in-person services to customers in Northern and Skolt Sámi. Services were also available in Inari Sámi with the assistance of an interpreter.



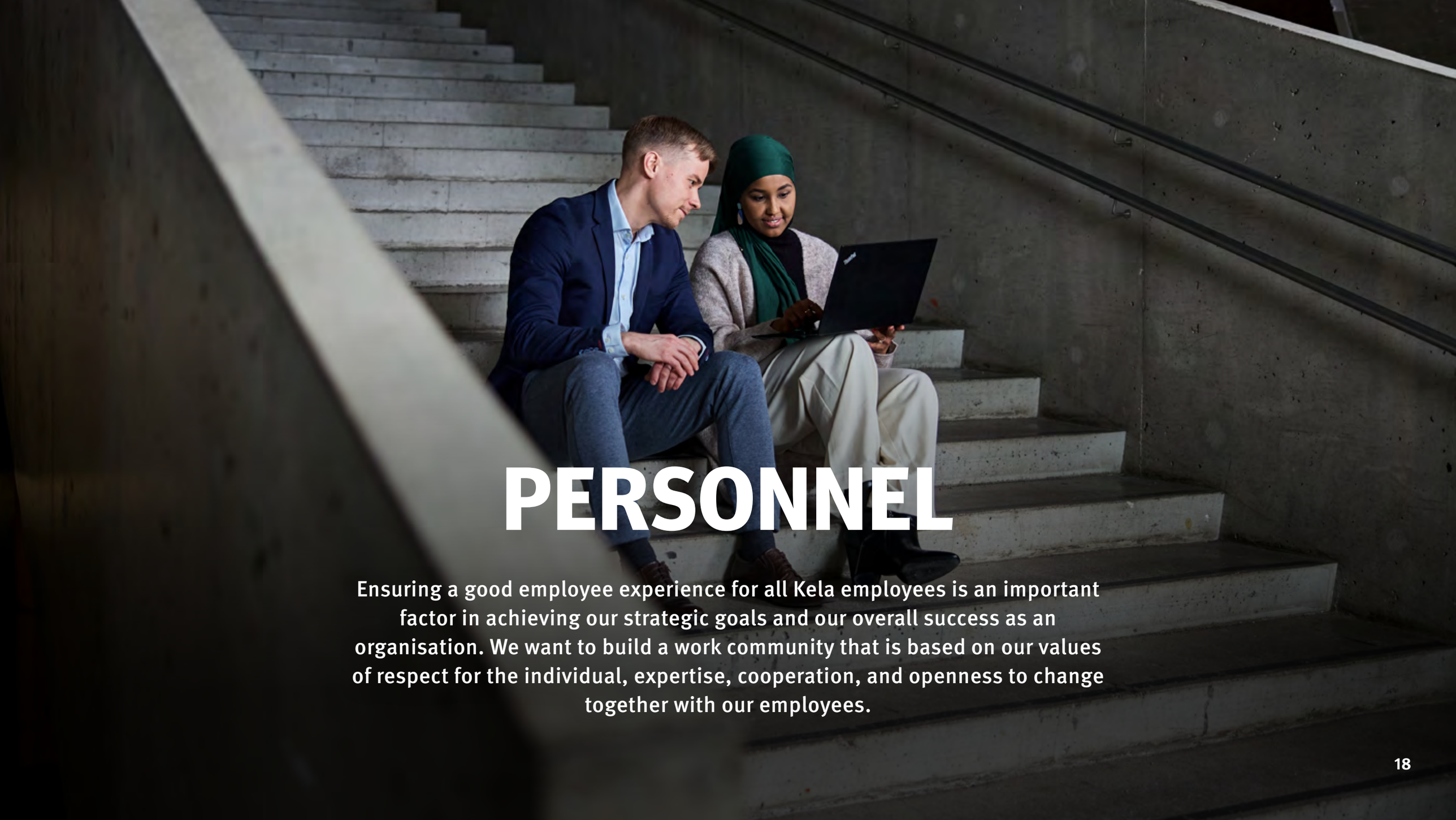
Kela was granted a licence to use the SELKO symbol

GRI 406-1

In 2024, the Finnish Centre for Easy Language (Selkokeskus) of the Finnish Association on Intellectual and Developmental Disabilities (FAIDD) granted Kela a licence to publish written materials in easy Finnish or easy Swedish. Kela is the first authority to be granted this licence. Kela has been working towards clearer and more simplified language for years now, and now that Kela has been issued this licence, we can use the SELKO symbol on our materials written in easy Finnish and publish these materials without submitting them for external review. The SELKO symbol conveys that the language, layout and images present in the publication meet the criteria for easy language. The symbol helps customers who need access to materials written in easy language find the right publications for them.

People with disabilities, dyslexia or memory disorders are some of the customer groups that may need access to materials written in easy language. Immigrants and other language learners may also make use of materials written in easy Finnish or Swedish until their language skills develop further. According to the Finnish Centre for Easy Language, over 10% of all Finns need access to materials written in easy language.

Kela updates its benefit guides written in easy Finnish and easy Swedish every year. In 2024, these easy-language benefit guides covered a total of nine topics. Benefit guides are available e.g. for pensioners, families with children, students and conscripts. In addition, Kela publishes benefit guides that focus on sickness and disability, social assistance, unemployment, the general housing allowance, and moving to or from Finland.



PERSONNEL

Ensuring a good employee experience for all Kela employees is an important factor in achieving our strategic goals and our overall success as an organisation. We want to build a work community that is based on our values of respect for the individual, expertise, cooperation, and openness to change together with our employees.

Focus on improving work ability

GRI 2-24

Some of the themes related to wellbeing at work that generated a great deal of buzz in 2024 were e.g. impaired work ability and cognitive and mental load in working life. These themes have a broad impact on employees from different age groups, and they also emerged as challenges in Kela's employee survey. The theme adopted by Kela for the development of wellbeing at work in 2024 was improving work ability. This theme changes every year.

How Kela improved work ability in 2024

GRI 403-6

Altogether 29% of all Kela employees who responded to the employee survey indicated that they had experienced a decline in their work ability in 2024 (a grade below 8 on a scale of 1–10). A negative change was particularly reported by respondents under the age of 45, but the percentage increased in all age groups.

On the other hand, respondents reported that the support provided by their work community had improved, which contributed positively to many respondents' wellbeing at work. Respondents also felt that team spirit and transparency had improved and that the relationships between supervisors and employees had grown stronger. A positive change was also reported for the culture of learning together at Kela. We learn together and through networking now more than ever.



The reason why Kela chose improving work ability as the theme for 2024 was to encourage every Kela employee to assess their own wellbeing and ability to work and to promote an operating culture that seeks to support each employee's ability to work at Kela. The themes we selected were My ability to work, Diversity in working life, Good behaviour at the workplace, and Sustainable working life. We communicated extensively on these topics and organised five webinar sessions that were attended by altogether 1,770 Kela employees. The webinar recordings were viewed a total of 4,031 times.



Our goal was also to ensure that all Kela employees complete an online course on improving one's work ability. In addition, we launched a podcast series and published three episodes during the year. The podcast series attracted more than a thousand listeners. The podcast series will continue in 2025.

We improved our supervisors' work ability management skills by offering a management skills training module for work ability management that consisted of five parts. Supervisors were also invited to attend an expert webinar on the topic of how to be a supervisor for non-neurotypical employees and help them succeed in their work. Over 500 supervisors either attended the webinar or viewed the recording.

> Altogether 29% of all respondents to the employee survey gave their work ability a grade below 8 on a scale of 1–10.

Kela's employees in 2024

GRI 2-7

At the end of 2024, Kela employed a total of 8,201 people. Our employees come from different backgrounds and work in a variety of roles.

In 2024, the total number of Kela's employees decreased by approximately 264 persons compared with the previous year. The majority (81%) of Kela's employees are women. Men account for 19% of all people working at Kela. Kela does not collect statistics on non-binary employees.

Kela is a female-majority workplace, which is reflected in the relatively large percentage of women in managerial positions. Altogether 79% of all managerial positions and 42% of all leadership roles are held by women. The majority of Kela's male employees work in various development specialist positions.

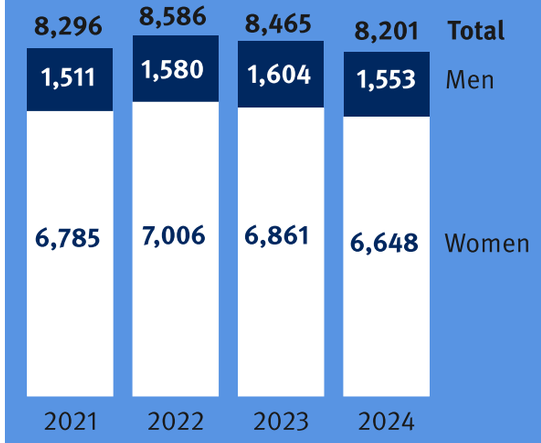
In 2024, the average age of permanent employees at Kela was 45 years. Kela careers tend to be fairly long: the percentage of employees who had served for more than 10 years in 2024 was 45%.

The majority of Kela employees are permanent employees, i.e. 94%. Kela employees are also stationed all across Finland. Our northernmost office is located in Inari and the southernmost in Hanko with our westernmost office in Mariehamn and the easternmost in Joensuu.

> How satisfied are you with your work as a whole? Altogether 74% of the employee survey respondents indicated that they were fairly or very satisfied with their work in 2024 (cf. 80% in 2023)."

FIGURE: Kela's employees in 2024

No. of employees by gender



Women in leadership roles
42%

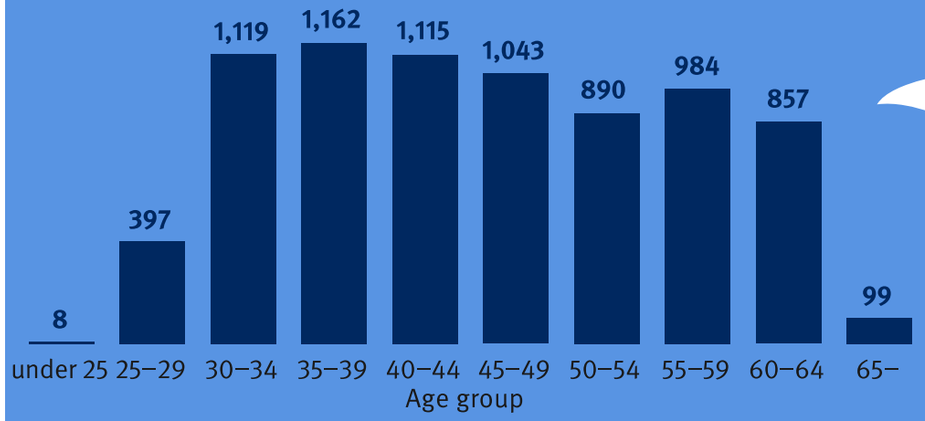
Women in managerial positions*
79%

*Management, middle management and team managers

Percentage of men and women by position

	Women, %	Men, %	Total, no.
Assistant	92	8	84
Customer Service Specialist	91	9	1,036
Claims Review Specialist	89	11	4,240
Team Manager	82	18	504
Medical Advisor	75	25	197
Trainee	67	33	3
Middle Management	66	34	79
Customer service employee	62	38	50
Specialist	61	39	1,996
Directors and senior management	42	58	12

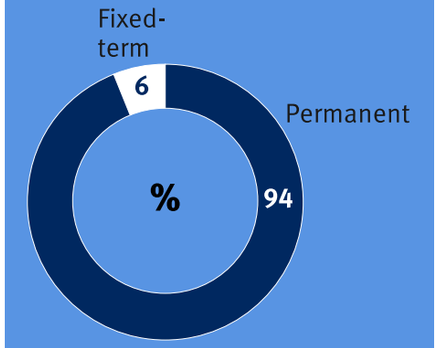
No. of permanent employees by age group



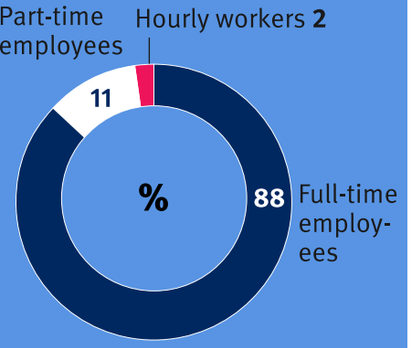
Average age of employees
45

Percentage of employees who have served for over 10 years
45%

Employees categorised by type of employment



Employees categorised by no. of working hours



Non-discrimination and gender equality measures from a personnel perspective

GRI 2-27 GRI 406-1

Systematic progress was made towards the goals set out in the gender equality and non-discrimination plan that applies to Kela's employees in 2024.

For example, we conducted a survey among our employees to map out their experiences of equity and inclusion as well the implementation of gender equality at Kela.

Altogether 73% of all respondents indicated that they fully or somewhat agree that Kela's employees are equal. Kela employees who belong to one or more minorities provided more negative answers to questions regarding equity and non-discrimination than other employees. They indicated that they had e.g. encountered more inappropriate language use aimed at other employees and minorities at Kela. The responses to questions related to gender equality differed as well. For example, men felt that Kela has achieved a higher level of gender equality than women did across all questions.

Altogether 15% of all survey respondents had experienced discrimination. The most common reasons for discrimination were opinions, health status and other reasons related to the respondent's person. Respondents reported having experienced discrimination most commonly in remuneration, career development and the division of duties. Respondents indicated that they did not feel that reporting discrimination to the employer's representative was of any benefit.

The results of the survey indicate a need for various development measures. We will establish them as actionable measures in the next non-discrimination and gender equality plan. Preparations for the new plan began at Kela on the basis of a survey, and the new plan will be completed in early 2025. In addition, we have developed principles for a safer space at Kela, which will be published in 2025.

In 2024, we developed our working methods that promote equity and prevent discrimination also by raising awareness of diversity, equity and inclusion related matters among our employees. For example, we published a variety of fact sheets and organised information sessions and training in addition to increasing internal communications on themes related to equity and non-discrimination.

We also introduced a new concept in the form of roundtable discussions on equity. These events were facilitated 90-minute sessions that touched upon the topics of equity and non-discrimination through discussion and various tasks completed in small groups. The discussions were chaired by a trained Kela facilitator who was well-versed in the topic. The roundtable discussions were open to all Kela employees, and they provided tools for supervisors and for the management of a diverse work community.

The purpose of the roundtable discussions on equity was to improve Kela employees' competence and understanding of topics related to diversity and the different needs arising from it so that we can operate on equal footing and continue the development of our services from this perspective. Over 80 Kela employees participated in the roundtable discussions on equity in the late autumn of 2024.

Responsibility as an important factor in the development of Kela's recruitment processes

GRI 401-1

In 2024, we took steps to improve the experience of job applicants. By offering a good experience to job applicants, we want to create the impression among diverse applicants with different backgrounds that Kela is an interesting place to work and encourage them to apply for positions. A diverse applicant base results in a more diverse Kela, which, in turn, contributes to our

organisation's ability to develop our services to be more functional for different customer groups.

We increased and clarified our communications with job applicants to improve their experience. We strove to ensure that each applicant remains aware of what stage the recruitment process is at and when we make decisions throughout the entire recruitment process. We developed the messages we send to applicants to be clearer and more up-to-date in addition to increasing the number of informational messages that are sent to applicants during the recruitment process. We strove to ensure even more up-to-date applicant communications where applicants are notified of how the recruitment process is progressing as early as possible.

In order to encourage people from all walks of life to apply for open positions at Kela, we visited approximately ten different educational institutions around Finland in 2024 to talk about Kela as an employer. During our presentation, we introduced Kela also from the perspective of social sustainability. At Kela, every employee can be who they are. We are a family-friendly workplace where a good work-life balance is within the reach of every employee.

We conducted surveys on our recruitment and onboarding processes among new employees to gain insight into the experiences of recent hires. We can use the results of the survey to improve our recruitment and onboarding processes and to make sure that new employees find their footing more quickly at Kela.

In addition, we also organised an information session on themes related to social sustainability and recruitment to improve supervisors' competence in these areas. Representatives of the Romako project also spoke at the information session. Kela is a member of the Romako employer pool. The Romako employer pool is a search portal that students and graduates with a Roma background can use to find suitable employers for jobs and internship positions.

Kela's internal efforts to account for the diversity of its employees and promote equity are also reflected in Kela's employer brand and recruitment communications.

Employee turnover at Kela

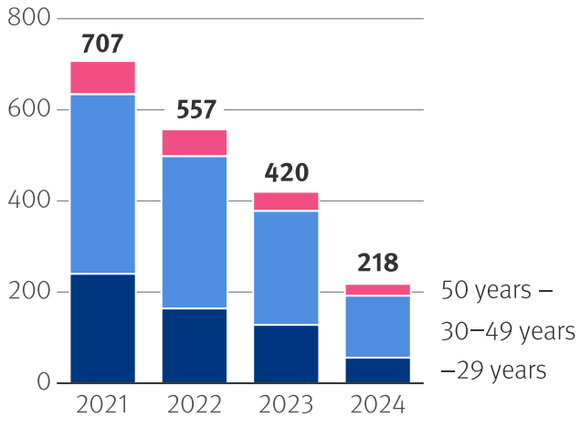
GRI 401-1

In 2024, we hired fewer new permanent employees than in the previous year. Altogether 218 new permanent employees joined Kela in 2024. The majority of the new employees were between 30 and 49 years of age, while 26 of them were over the age of 50. This represents 12% of all new permanent employees.

The number of permanent employees who left Kela in 2024 was slightly lower than in the previous year, altogether 317 people. The most exits occurred among employees over the age of 50, and this applied to both men and women.

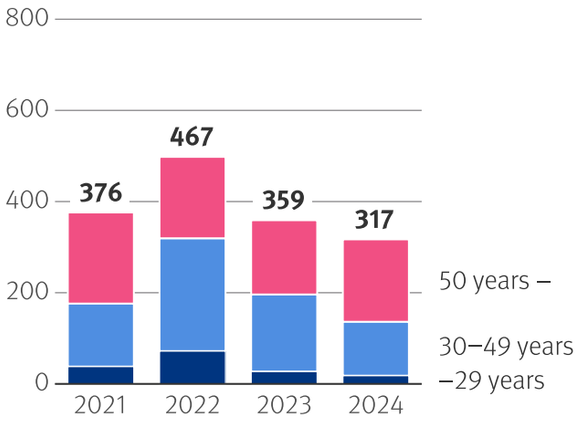
> I would recommend Kela as a workplace to my friend. Altogether 67% of all employee survey respondents in 2024 indicated that they fully or somewhat agree with this statement.

FIGURE: Changes in the no. of incoming employees*



*Employees whose contract was made permanent and new permanent hires

FIGURE: Changes in the no. of exiting employees*



Investing in family-friendliness

GRI 401-3

Family-friendliness is one of the top three priority projects to ensure a good personnel experience at Kela. A workplace forum that promotes family-friendliness operates within Kela. This forum defined what we mean by the term family in autumn 2022. We have adopted a broad concept of family here at Kela, which means that each employee's family is composed of the people they consider as members of their family. For us, being a family-friendly workplace means maintaining a balance between work, life and relationships and the possibility to look after your own wellbeing.

We conducted a survey among our employees in February 2024 on how well they have succeeded on combining their work at Kela and the other facets of their life. Based on the results of the survey, the Family Federation of Finland reissued a Family-Friendly Workplace Certificate to Kela for the period between 1 June 2024 and 31 May 2027. Kela remains the largest employer to receive the certificate in Finland.

According to the survey results, Kela's strengths are:

- Immediate supervisors make efforts to help employees facilitate combining work with other facets of life
- Employees find it easy to approach their immediate supervisors about adjusting their working hours
- Immediate supervisors treat all employees equally
- Immediate supervisors are understanding when employees need to be absent due to their child's or another close relative's illness
- Kela offers good remote work opportunities
- Temporary leave is easy to get

The survey contained a new section on caring for elderly family members or family members with a long-term illness. Altogether 31% of all respondents had taken care of a close family member within the past year.

Kela is also involved in a project funded by the Finnish Work Environment Fund and coordinated by the Family Federation of Finland. The project is called "Ruuhkavuodet 2. Työssäkäynti ja iäkkäästä omaisesta huolenpito yli 50 -vuotiaan arjessa (The busiest years of your life vol. 2 – Working while caring for elderly relatives in your 50s)". The project is scheduled to end in November 2026. The project seeks to produce e.g. new information and operating models that will address the challenges related to combining work and family life when faced with having to care for elderly family members. Another goal of the project is to develop a shared information package on family-friendly organisations that also understand the pressures involved in caring for family members.



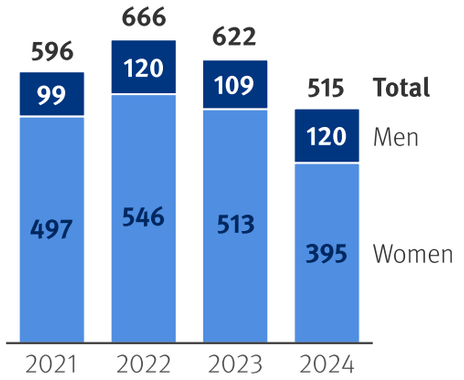
Kela employees on family leave

The number of Kela employees on family leave and the number of days of parental leave and child care leave taken by Kela employees decreased in 2024 compared with the previous year. The percentage of non-birthing parents who took family leave grew from the previous year and was 23% of all employees who took family leave in 2024. Similarly, the number of days of parental leave and child care leave taken by non-birthing parents also increased.

TABLE: Number of family leave days

Family leave	2023 (No. of days)	2024 (No. of days)
Pregnancy leave	**8 098**	**6 907**
Paternity leave	**1 420**	**229**
Parental leave in total	**54 504**	**53 704**
Parental leave, men	1 291	4993
Parental leave, women	53 213	48 711
Child care leave in total	**44 675**	**26 611**
Child care leave, men	543	701
Child care leave, women	44 132	25 910
Temporary care leave in total	**9 958**	**8 764**
Temporary care leave, men	1 255	1 197
Temporary care leave, women	8 703	7 567

FIGURE: No. of employees on family leave*



*Excl. Kela employees on temporary care leave.

Safety and security improved in different ways

GRI 2-27 GRI 403-1 GRI 403-2 GRI 403-5

We revised our strategic security guidelines at the beginning of 2024 and put them into practice throughout the year.

Improving security competence among Kela's employees and management was one of the security-promoting goals we adopted for 2024. Kela employees underwent online training in data security and data protection. We also implemented an online course on security for external service providers.

In addition, we organised a wide range of safety trainings geared at Kela employees working in the Local Customer Service Unit. The focus of these training sessions was on how to interact with threatening customers by phone and in person.

Kela continued to actively communicate on security matters in 2024. Our goal was to increase awareness of safety and security matters among all Kela employees. We implemented, for example, themed months for safety and security matters and designed a security-related webinar concept.

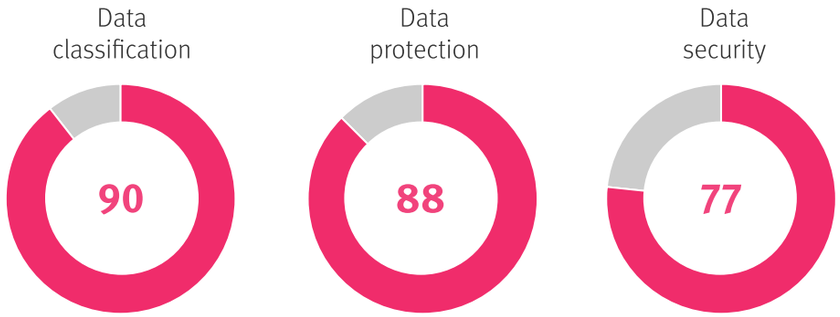
The number of threats and threatening situations increased significantly in 2024. The number of incidents reported under the categories of 'Dissatisfaction with Kela's services, benefit decisions or payments' and 'Suicide threat' increased significantly compared with the previous year. As in 2023, the number of threats received by Kela employees or which were directed at Kela as an organisation increased slightly in 2024.

In addition to an actual increase in the number of threatening events, cuts made to benefits and more active reporting resulting from increased security awareness might be other factors that explain why the number of reported threats has grown so drastically.

TABLE: Threats and threatening situations in 2022–2024

	2022	%	2023	%	2024	%
Threatening, inappropriate behaviour, jumping the line	486	38	574	38	603	31
Suicide threats, threats against family members	305	24	334	22	502	26
Dissatisfaction with Kela's services, benefit decisions or payments	125	10	221	14	366	19
Threats made against Kela employees or Kela as an organisation	215	17	229	15	269	14
Cases of illness among customers	29	2	30	2	21	1
Vandalism, theft	13	1	16	1	18	1
Threats made against other customers, disputes between customers	14	1	8	1	16	1
Intoxicated customers, discovery of used needles	20	1	21	1	12	1
Triggered fire alarms, water damage	13	1	10	1	9	1
Other	63	5	77	5	94	5
In total	**1 283**	**100**	**1 520**	**100**	**1 910**	**100**

FIGURE: Course completion percentages at the end of 2024



In order to improve data security and cybersecurity at Kela, we focused on implementing IT continuity management in data security and extended the monitoring capacity of the Technical Situation Awareness Centre to be around the clock with Kela's own personnel. A key theme in data protection was the consolidation of revised impact assessment tools and the use of the data protection management system.

Psychological safety boosts sense of inclusion

GRI 403-6

Psychological safety has been identified as an important factor that should be developed at Kela. It plays a major role in how well a work community functions and it is closely connected to the wellbeing of all Kela employees and their sense of inclusion, which also makes it an important part of the diversity measures implemented at Kela.

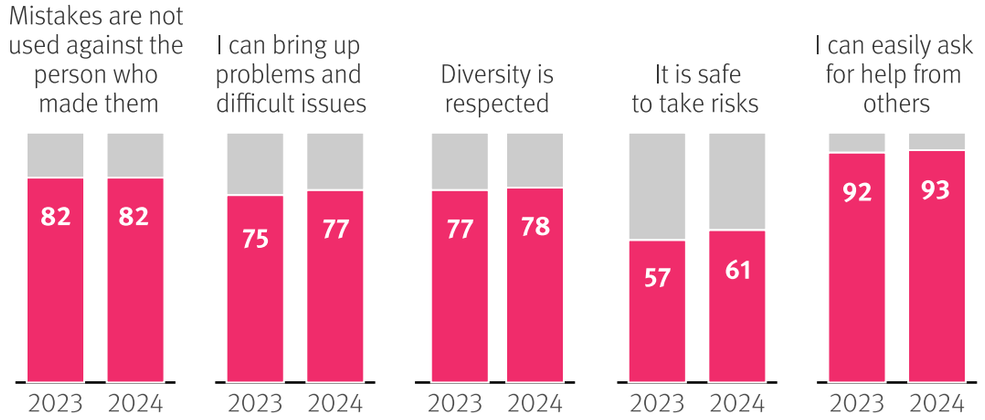
For the first time ever, we surveyed our employees' experiences of psychological safety in the employee survey we conducted in 2023. We also raised awareness of the importance of psychological safety e.g. through webinars and news coverage. Psychological safety and trust were also a key theme at the employee wellbeing event held at the end of 2023 where we discussed the results of the employee survey insofar as they related to psychological safety.

In 2024, we surveyed our employees' experiences of psychological safety for the second time. The results showed a slight positive trend toward improvement with regard to our employees' experiences of psychological safety in almost all areas.

The largest positive change occurred in how Kela employees responded to the claim 'It is safe to take risks in our work community'. Altogether 61% of all respondents agreed with this claim in 2024 compared to 57% in 2023. Three other claims saw a slight positive change, while the responses to one claim remained the same.

FIGURE: Psychological safety in Kela's work community in 2023–2024

Percentage of respondents who indicated that they somewhat or fully agree



Kela's Rainbow Network as a promoter of equity

GRI 406-1

The key function of Kela's Rainbow Network is to provide peer support to ensure that everyone in the workplace has a community where they can share important things about their daily lives. The network provides peer support particularly in the form of relaxed remote and in-person meetings and through discussion groups in various communication channels. The network is also part of our effort to create a non-discriminating organisation culture that takes diversity into account.

Over the past several years, the Rainbow Network has arranged a coffee session for Kela employees to celebrate the International Day Against Homophobia, Biphobia and

Transphobia (IDAHOBIT). In 2024, IDAHOBIT coffee sessions were held in Helsinki, Espoo, Oulu and Pori. These coffee sessions are one way to promote awareness about equity and diversity among fellow Kela employees and to introduce the activities of Kela's Rainbow Network.

In 2024, Kela also signed partnership agreements with Oulu Pride, Turku Pride and Pori Pride. Partnering with Pride events held in several locations around the country contributed to our impactful equity and diversity measures.

Kela's Rainbow Network was established in 2019. It had over 200 members at the end of 2024.

Training and webinars that promote equity and inclusion

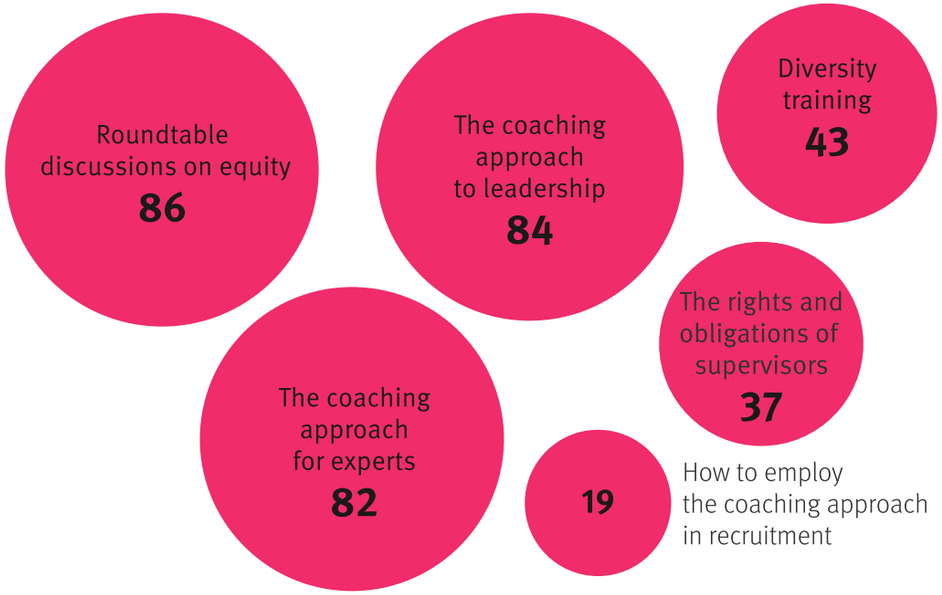
GRI 403-6 GRI 404-2

All throughout 2024, we worked to raise awareness of and improve our competence related to diversity, equity and inclusion. Altogether 43 employees participated in diversity training in 2024. In addition, themes related to diversity and equity were brought up during other training sessions (**see e.g. the section on roundtable discussions on equity on p. 22 for more information**).

We also provided sustainability-related updates to our employees in the form of 15-minute information sessions on sustainability-related topics (vastuullisuusvartti). These sessions provided information and concrete tips for both work and daily life. A total of seven sessions were held in 2024. The recordings of these sessions have been used later as teaching material in various trainings and events.

In recent years, Kela has also invested in providing training with a coaching approach. This kind of approach can help foster a sense of inclusion for all. The coaching approach seeks to support each individual in reaching their goals but allows each coachee to find their own path to these goals. Altogether 185 employees participated in training provided with a coaching approach in 2024.

FIGURE: Number of employees who participated in training in 2024





SUSTAINABLE GOVERNANCE

Kela promotes sustainable governance e.g. by using public resources in a sustainable way, by supporting the safe and efficient use of information, and by promoting sustainable digitalisation. These measures help us strengthen public trust.

The economic downturn affected Kela’s operations

GRI 2-24

Kela is one of the largest publicly funded organisations in Finland. This requires us to maintain a sustainable basis for our operations and spend public resources in a sustainable way.

The tight financial situation of the central government forced Kela to strive to establish more economic and productive practices in 2024. With the launch of our productivity programme, we seek to make permanent changes that improve the efficiency of our operations.

Kela conducts research into and analyses information that relates to social security. Societal entities can use this information in e.g. decision-making. The information we publish is based on research and statistics we collect, and it is widely used by a wide range of decision-makers, societal influencers and other entities. We also develop practices for how this information can be better used by various authorities to the benefit of our customers and to promote efficient administration.

Kela has also been entrusted with the development of the Finnish social security system. In order to fulfill this duty, we must e.g. actively monitor our operating environment with foresight and participate in the public debate on social security. In 2024, we produced proposals for use in the development of new and existing legislation, and we also contributed to social debate in numerous forums.



Kela's productivity programme as a tool for sustained development

In 2024, Kela launched a productivity programme to ensure investment opportunities in the coming years and to implement the cost-cutting obligations established in fiscal policy. The programme does not only aim to improve our economic efficiency but also to ensure social and ecological sustainability.

With the implementation of our productivity programme, we enhance the efficiency of Kela's operations while also ensuring the wellbeing and improving the competence of our employees. In order to achieve lasting changes, we improve our organisational culture and strengthen our economic thinking. Many parties have been heard and asked to contribute to the planning of the measures implemented through our productivity programme.

Kela is currently carrying out measures designed to cut our costs, which also support our environmental goals. Some of the most significant measures are to make more efficient use of our premises and the promotion of digital priority, which reduces paper consumption and the number of transports.

Economics and finance play a key role in Kela's vision for the future. We anticipate and prepare for changes in the operating environment of the Finnish economy. By developing and enhancing our operations, we create fertile ground for significant investments in the coming years. This helps us ensure that our operations are both economically viable and socially sustainable.

Kela contributed to the development of new and existing legislation in various forums

In accordance with the Act on the Social Insurance Institution, Kela must submit proposals regarding the development of social security legislation. We engage in systematic dialogue with key decision-makers and other stakeholders in order to ensure our success in this core mission of ours. Simultaneously, we anticipate changes in the operating environment as well as societal and legislative trends.

In 2024, Kela made information available to legislators in the form of research and calculations and through participation in various bodies and social debate. Kela's experts have participated in several working groups

TABLE: Kela's research and statistics in numbers

	Views generated by social media posts on research and statistics	Page downloads generated by research-related blog posts and articles on research and statistics at tietotarjotin.fi	Research publication downloads	Statistics publications downloads	Number of requests for statistical data
2024	2 734 096	185 282	96 122	29 296	1745
2023	2 281 763	173 845	142 869	46 998	1 587
2022	1 435 722	-	159 059	53 551	1 330
2021	541 879	-	172 869	53 683	1 317

tasked with the development of social security and other ministerial background work.

Kela's Info Tray brings together the research and statistics produced by Kela. These can be used e.g. in support of decision-making. Kela introduced the Info Tray to e.g. members of the parliamentary Social Affairs and Health Committee in 2024. Kela's experts also met with members of Parliament's various networks and employees of parliamentary groups to present topical legislative development proposals. In addition, our annual organisational workshop functions as another important platform for dialogue between various experts.

The changes made to social security have required Kela to be particularly active in issuing statements. These statements have widely been cited in not only parliamentary committee reports and Parliament's plenary sessions but also in the media. This means that Kela has further established its status as a source of reliable information on the implementation of social security and the circumstances of our customers.



More information on this topic is available in the annual data balance sheet published on Kela's website: **Annual reports | About Kela | Kela**

The events Aamu Kelassa (Morning Talk at Kela) as a discussion arena for social security related matters

Kela engages in social debate in various forums. One such forum is the annual SuomiAreena event where we organised a session on information mobility in cooperation with Hyvinvointialueyhtiö Hyvil, a company that provides consultant services to decision-makers in wellbeing services counties across Finland.

We also organise Aamu Kelassa (Morning Talk at Kela) events to foster discussion on current topics. In 2024, we held six of these events, which had approximately 5,600 participants in total, including the view counts of the recordings of these events. The events touched upon the following topics:

- Suomi kansainvälistyy – pysyvätkö viranomaisten palvelut perässä? (Finland is increasingly international – can public services keep up?)
- Onko digitalisaatio ratkaisu soten ongelmiin? (Is digitalisation the solution to the problems in social welfare and healthcare services?)
- Kuinka selviytyä EU:n digiviidakossa? (How to navigate the digital jungle of the EU?)
- Lukutaito heikkenee, miten julkishallinnon tulisi varautua siihen? (Literacy is deteriorating – how should government entities prepare?)
- Tulevaisuuden ennakointi organisaatioiden kehittämisessä: miten suunnitellaan tulevaa epävarmassa maailmassa (Anticipating the future in the development of organisations: how to plan for the future in an uncertain world)
- Kohti vaalikevättä – Aluevaalipaneeli (A spring full of elections awaits – county election panel)

The principle of transparent governance includes the right to lodge complaints

GRI 2-25 GRI 2-26 GRI 2-27

Our goal is to provide equitable, high-quality services to everyone. Our customers have the right to lodge complaints against Kela with judicial review authorities. These complaints offer us valuable information that we can use to improve our services and learn from our mistakes.

Judicial review authorities issued altogether 143 decisions pertaining to Kela in 2024, which were based on complaints lodged in the same or preceding years.

- The Parliamentary Ombudsman issued 121 decisions or responses
- The Chancellor of Justice issued six decisions
- The Non-Discrimination Ombudsman issued five decisions
- The Non-Discrimination and Equality Tribunal issued seven decisions
- The Data Protection Ombudsman delivered four decisions

The majority of these decisions did not impose any sanctions on Kela or were simply issued to Kela to notify us of the judicial review authority's stance on a specific case. Kela received a reprimand in one case. In 25 cases, the decision required for Kela to ensure the conduct subject to complaint would not occur again, and a recommendation to pay damages was issued in four of the cases.

Sustainability requirements for our IT systems

GRI 308-2 GRI 414-2

Kela is currently preparing to carry out a major overhaul of its benefit systems that will secure the implementation of social security in the future. The modernisation and digitalisation of benefit administration operating models form the very core of our long-term Eepos development programme. In 2024, we prepared for the procurement of ready-made platforms as part of the Eepos programme by negotiating with potential strategic partner candidates and by defining criteria for the procurement.

The solution and partner that will ultimately be selected will have to meet certain sustainability criteria, which call e.g. for inclusive and energy-efficient design, the promotion of diversity, and systematic efforts to minimise human rights risks and environmental impacts. Accounting for sustainability factors is particularly important in the context of this procurement as it is large in size and of crucial importance for Kela's future operations.



Operating model for assessing how AI can be used ethically

In 2024, Kela took a significant step forward in the sustainable development of AI by initiating efforts to compile an operating model for assessing how AI can be used ethically. At that time, we selected transparency, a human-centred design and responsibility as its underlying principles. The key objective of the model is to make ethical principles and practices a natural part of the day-to-day work undertaken by development teams.

In the first phase, we selected a Data Ethics Decision Aid (DEDA) as our assessment tool, and we have already used it to assess five different AI experiments. The assessments have provided us with valuable experience and insight into the ethical development of AI in practice. In 2025, we plan to update our principles for the ethical use of AI.

Sustainable investments

In 2024, we continued to operate in accordance with our processes for sustainable investing. We screened our entire liquid corporate investment portfolio for normative infringements, analysed the carbon footprint of investments and conducted an annual sustainability survey among our asset managers.

In addition to the backward-looking carbon footprint analysis, we also once again conducted analyses to review which global climate-warming path our portfolio companies are estimated to be on and how many of them have adopted science-based targets (SBT) or targets that are otherwise considered ambitious. Although our portfolio, which heavily features industrial investments for historical reasons, currently has a relatively large carbon footprint, almost half of the companies included in our portfolio have adopted science-based targets, and the portfolio as a whole is estimated to be on the path of a 1.5-degree rise in global temperature that complies with the Paris Agreement.

We also conducted an industry-level review to continue our efforts to map out biodiversity-related impacts and dependencies. The results remain indicative until analytical methods can be improved to take into account geographical and company-specific factors. In addition, we continued to map out green themed investments. For example, we decided to invest in a logistics fund that supports companies' ability to reduce the carbon footprint of their supply chains by rendering their logistics-related properties carbon neutral.

In 2025, we will continue to work towards our sustainable investment goals and map out potential new analytical methods for reviewing our investment portfolio in an even more diverse way.

Sustainability factors that affect Kela's procurements

GRI 2-27 GRI 308-2 GRI 414-2

Kela procures goods, services and construction contracts for its customers and for internal use. Our procurements are wide in scope, and their sustainability objectives are analysed on a procurement-specific basis. We define our sustainability goals when planning and preparing for new procurements and monitor how well they are being met throughout the entire lifecycle of each procurement.

In 2024, Kela's Code of Conduct for Suppliers was taken into account in 98% of all procurements that were subject to a procurement decision (78% in 2023). With regard to IT-related procurements, the Code of Conduct for Suppliers was taken into account in all cases. In non-IT procurements, environmental or social sustainability criteria were set for 96% of all procurements (compared with 35% in 2023). Furthermore, we paid particular attention to sustainability matters in market dialogues related to IT equipment. We also piloted an employment-promoting provisions for the first time in connection with the procurement of rehabilitation services.



ENVIRONMENT

The current environmental crisis requires for changes to be made to the usual operating practices of all organisations. By improving our ecological sustainability, we secure the basic prerequisites for health and livelihood both now and in the future.

Towards more impactful environmental measures

GRI 2-24

In 2024, we redirected our environmental efforts towards measures that have a larger impact by adopting future-looking environmental measures. By doing so, we seek to strengthen the foundation for sustainable wellbeing and improve Kela's ability to promote sustainability on a long-term basis. The plan is to implement measures that relate to e.g. procurements, real estate and IT solutions and which will help us carry out systematic and cost-effective climate-saving efforts. We implemented the first measures in 2024, and we will continue to work towards this goal in accordance with our plan in 2025 and 2026.

Daily environmental efforts

We continued to improve the environmental aspects of our daily operations through the Green Office system. We carried out the WWF Green Office Consumer Habit Questionnaire in spring, and its results showed a slight improvement compared with the previous year, but the changes did remain small. We achieved our best score for the section on consumption habits relating to procurements (93% of the maximum score) and our weakest score for the sections on encouraging environmentally friendly operations and the amount of support available (32% of the maximum score).

We communicated on environmental themes internally e.g. through our series of sustainability-related updates (vastuullisuusvartti) that touched upon topics such as reducing our impact on nature, green ICT solutions and sustainable wellbeing. In January 2024, we also participated in the vegan challenge by encouraging our employees to try vegetarian food. For one month, all vegetarian options served at the staff canteen at Päätalo were

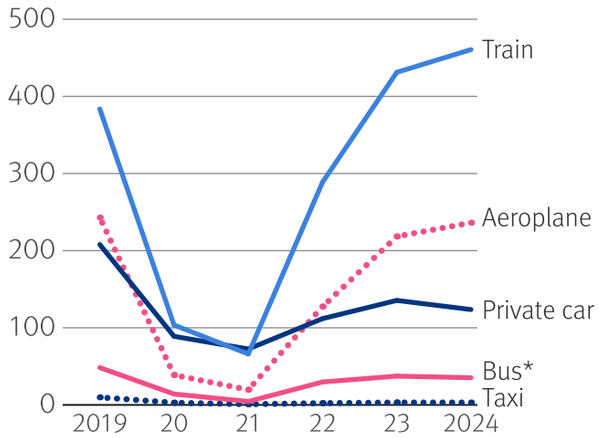
FIGURE: The objectives of Kela's environmental agenda

- We improve our environmental expertise and sustainability considerations in the long term
- We make use of IT solutions to promote sustainability
- We make resource-wise and sustainable procurements
- We promote low-carbon, resource-efficient and environmentally friendly use, construction and maintenance of premises and facilities
- We engage in systematic climate and nature preservation efforts in support of the government's carbon neutrality goal and to combat the loss of biodiversity

almost completely vegan. Approximately 35% of all dishes served at our staff canteens in 2024 were vegetarian.

The increase in the number of kilometres our employees travel for work levelled off in 2024. In 2023, the amount of kilometres travelled for work per employee increased by 47% compared with an increase of just 4% in 2024. The strong growth in kilometres travelled for work in 2022–23 is most likely explained by the return to pre-Covid travel patterns. The number of kilometres travelled for work reasons per employee in 2024 was approximately 4% lower than in 2019, i.e. before Covid. On the positive side, the number of kilometres travelled for work per employee has increased, compared to the time before Covid, only insofar as trips made by train are concerned (20%). The number of kilometres travelled by other means of transport has decreased by 3–69% (aeroplane, bus, private car, taxi).

FIGURE: Kilometres travelled for work by vehicle (km per person)



*The majority of local transport trips are missing from the bus kilometers.

Carbon footprint

GRI 305

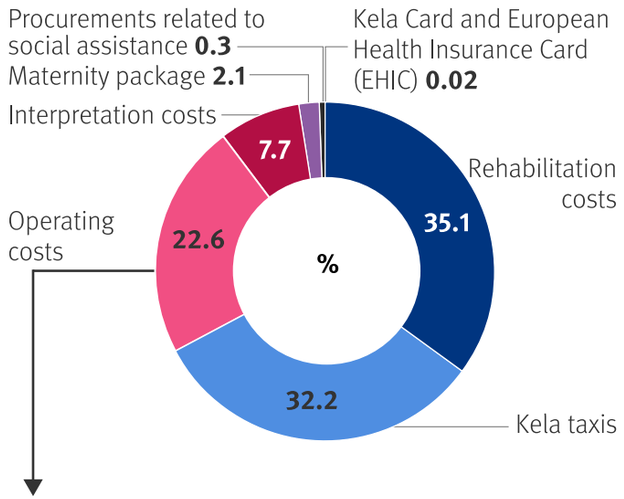
In autumn 2024, we calculated our emissions in accordance with the GHG protocol for the first time. The calculation took indirect emissions into account comprehensively as well. From now on, we will use the revised calculation method to calculate our emissions on a yearly basis. This kind of comprehensive review enables us to better identify the factors that have the largest impact on our climate emissions and focus our resources on addressing them.

The change in how we calculate our climate emissions disrupts the way in which we have gathered statistics on our emissions over the years. Comparing the statistics generated by our new calculation method with those generated by the calculation method we used in 2012–2023 is not fruitful. As such, we will report on developments in our emission statistics again in 2025.

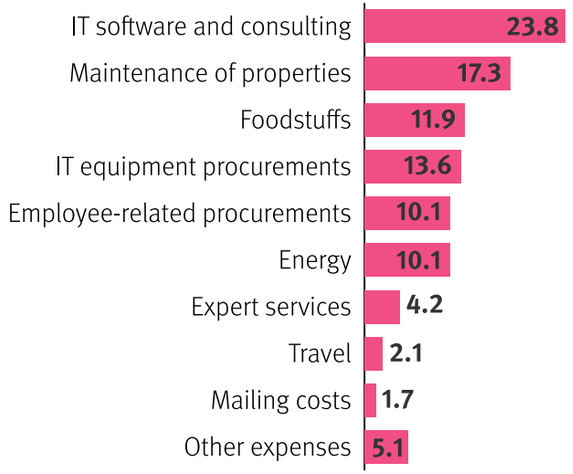
Kela's new emission calculation method comprehensively covers the emissions caused by the operating costs of Kela's own operations and the amount of emissions

FIGURE: Kela's carbon footprint 2024

Emissions distribution of Kela's benefit-related procurements and operating costs



Emissions distribution of Kela's operating costs,%



caused by benefit-related procurements that Kela itself puts to tender and which Kela can thus influence in at least some way. The total amount of emissions does not include the emissions caused by Kela's investments as they are monitored separately. The calculation criteria are explained in more detail in the section entitled Basis for reporting and background information.

Benefit-related procurements accounted for 77% of all calculated emissions with rehabilitation-related costs (35%) and taxi trips reimbursed by Kela (32%) taking up the lion's share. Materinity packages (including transport) accounted for approximately 2% of all calculated emissions.

IT software costs and equipment purchases accounted for the majority (about 35%) of the emissions generated by the operating costs of Kela's own operations. The next most significant category of Kela's operating costs in terms of emission generation related to the maintenance and heating of properties (27%) followed by food and meal costs (12%) and employee-related procurements and insurance costs (10%).

The results of the revised emissions calculation show that procurements are a significant factor insofar as Kela's total emissions are concerned. We will use these results to redirect the focus of our climate-saving efforts to measures that offer the best opportunities to make significant reductions to our emissions.

Efficient use of premises and energy efficiency

GRI 302-1 GRI 302-2 GRI 302-4

The average space utilisation efficiency rate at Kela was 12.7 m2 per man-year in 2024. This figure saw a 8.6% improvement compared with 2023, which was achieved by divesting altogether 7400 square metres of owned and leased premises. We strive to accelerate the improvement of our space utilisation efficiency rate by e.g. introducing more multi-purpose premises and increasing the number of shared-use spaces. We have already partially transitioned to multi-purpose premises at 19 locations owned by Kela.

Although our space utilisation efficiency rate improved in terms of the number of square metres required per man-year, the actual utilisation rate of our premises still remained low. The average utilisation rate of the surveyed premises was 23% during office hours (compared with 24% in 2023). The low utilisation rate was primarily caused by the continued widespread popularity of remote work among Kela employees and how slowly changes can be made in terms of property management.

The percentage of remote work among Kela employees increased by approximately 5% from the previous year. In 2024, Kela employees worked remotely for an average of 129 days per person. By offering extensive remote work opportunities, Kela helps its employees achieve a good

FIGURE: Changes in electricity consumption (MWh)

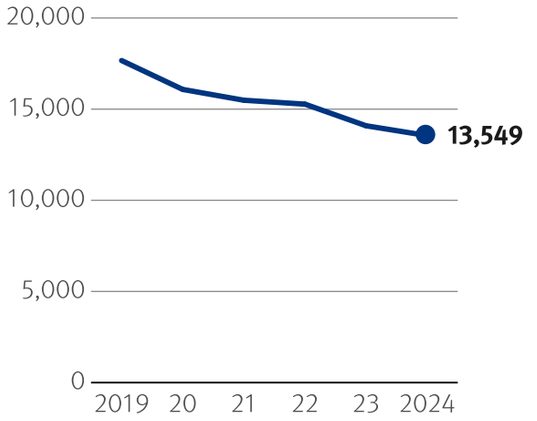
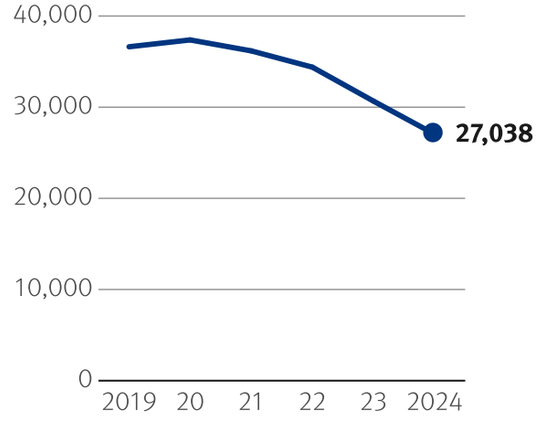


FIGURE: Consumption of district heating and cooling (MWh)



work-life balance while promoting a less environmentally taxing working life by reducing unnecessary travel.

Kela's energy consumption continued to decline as in previous years as our total electricity consumption decreased by a little less than 4% and our district heating and cooling consumption by nearly 12% compared with 2023. We have succeeded in reducing our energy consumption by divesting unnecessary premises and adopting energy saving measures. Part of the reduction in our electricity consumption may also be explained by the increase in remote work as some of the electricity required by our operations is registered under household consumption as a result.

Digital notices

We continued to reduce paper consumption by expanding access to digital notices in 2024. Notices of almost all benefit decisions can now be issued digitally compared to the beginning of 2024 when the coverage was a third smaller.

For the time being, each customer can still decide whether they want to keep receiving paper notices, and we have striven to increase awareness of the digital notice option among our customers. In 2024, the number of customers who opted out of paper notices almost doubled, which means an increase of over 500,000 customers. By the end of the year, over half of all OmaKela users had opted for digital notices.

In 2024, we sent approximately 34% of all benefit-related documents to their recipients digitally. In practice, this reduced the number of paper letters sent in 2024 by about 4.4 million. However, we still sent approximately 10 million paper letters in 2024.

Our transition to a more digital approach continues to progress otherwise as well. Our customers can apply for all benefits in OmaKela, and only 16% of the applications we received in 2024 were submitted on paper. The number of customers handling Kela-related matters on behalf of another person in OmaKela also increased from approximately 0.3 million to 1.1 million during 2024.

A legislative change aimed at promoting the primacy of digitalisation is currently underway. If adopted, digital services will be adopted as the primary option across all services provided by government entities from the beginning of 2026 onwards.

Waste

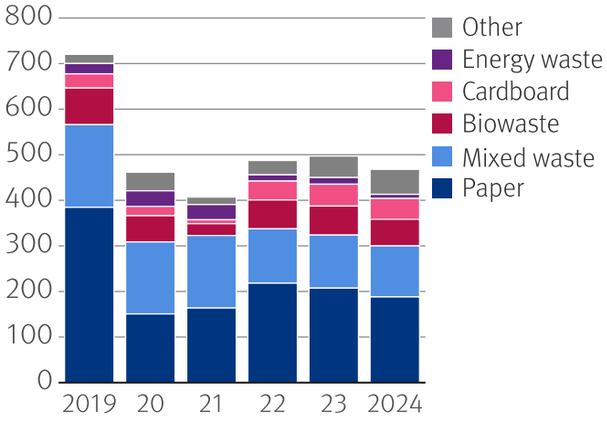
GRI 2-27 GRI 301-2 GRI 301-3 GRI 306-1 GRI 306-3 GRI 306-4 GRI 306-5

The total amount of waste generated by Kela decreased by almost 6% compared with 2023 and the combined total amount of mixed and energy waste by almost 8%. The category of waste Kela produces the most of is paper waste, and that decreased by approximately 9% compared with 2023. We recycled almost 73% of all our waste, and 22% of the total amount of waste was incinerated. Our recycling rate did not undergo any major changes compared to the previous year.

The reduction in the amount of the types of waste we report on should be partly explained by the increase in remote work (+5% from 2023). The amount of paper waste is also affected by other factors, such as when we empty archives.

We strive to reduce waste by e.g. maximising the service life of the equipment and products we use and by efficiently reusing furniture, for example. In 2024, we distributed more than 1,000 computer screens that had been removed from use to our employees and recycled a total of 1,350 laptops through our service provider's recycling service.

FIGURE: Amounts of waste by type of waste (tonnes per year)





FUTURE PROSPECTS

In 2025, we will reinforce the focus areas of Kela's sustainability measures by updating our strategic sustainability policy, which will undergo a name change and be called Kela's sustainability policy from now on. This update is based on a future-oriented business environment analysis and stakeholder interviews. Our policy will set out the most important sustainability factors for Kela in the long term as we can increase the effectiveness of our sustainability measures by focusing on these specific factors.

Our new strategic sustainability policy will also be a boon to our equality measures. We will systematise these measures by incorporating sustainability perspectives into the pillars of our operations, such as our various principles and guidelines. In 2024, we also laid the foundation for a systematic human rights agenda at Kela. We will continue to work towards establishing this agenda, and we will report back on our progress in the next report.

In 2025, we will continue to implement Kela's long-term environmental agenda. We will focus particularly on developing the environmental aspects of our most significant procurements and on the practical implementation of our climate roadmap.

In the field of sustainable governance, we will continue to implement our productivity programme and review our ethical practices to see if they require updating. In 2025, we will also focus on promoting the sustainable use of new technologies at Kela.

It is a given that new challenges will arise from our operating environment in 2025, and operating in the current political climate has become more challenging also insofar as the use of public resources is concerned. We are nevertheless committed to continuing our sustainability efforts on a long-term basis and to developing new ways to promote sustainability.



Anticipated strategic risks that relate to the environment and social sustainability and ways to mitigate them

GRI 201-2

Challenge	Impacts	Executed measures and observed trends in 2024
Changing stakeholder expectations and legislation implemented to achieve a more sustainable society	• Kela's reputation and legitimacy as an entity that promotes sustainable wellbeing • The challenges involved in trying to meet conflicting expectations • The need to invest in eco-efficient solutions • Growing need for sustainability expertise	• Anticipating change **(see p. 5)** • Equity-promoting measures **(see pp. 10–17)** • Legislative development **(see p. 31)** • Development of expertise related to sustainability themes **(see p. 28)** • Adoption of future-looking environmental measures **(see p. 36)**
Sustainability risks posed by new technologies	• The social risks associated with the use of AI (non-discrimination, equity, human rights) • The growing environmental impact of the IT sector	• Sustainability requirements for our IT systems **(see p. 33)** • AI at Kela **(see pp. 33–34)**
Worsening economic downturn	• The pressure to cut more costs can reduce the amount of resources available for sustainability measures	• Kela's productivity programme **(see p. 31)**
Direct impacts of the environmental crisis	• Growing impact on health (pandemics, heat episodes, autoimmune diseases, etc.) • Rising costs and reduced availability of consumer goods • Physical and insurance-related risks to premises	• Adoption of future-looking environmental measures **(see p. 36)** • More efficient use of our premises **(see pp. 38–39)** • Digital notices **(see p. 39)**
Social phenomena caused by the environmental crisis & the impact of the sustainability transition on society	• New groups of people vulnerable to exclusion (climate migration, energy poverty, disappearing jobs and occupations) • Increase in mental health disorders • Increased spending on benefits and benefit administration • The role and forms of social security in an ecologically sustainable society	• Anticipating change **(see p. 5)** • Covering these topics during our sustainability-related updates (vastuullisuusvartti) **(see p. 28 and 36)** • Supporting work capacity **(see pp. 19–20)** • Improving security **(see p. 26)**
Needs arising from the diversity of our customer base and employees	• Our customers do not get the service they need, a worsening customer experience and increased costs • Employee attraction and retention rates worsening	• Equity-promoting measures **(see pp. 9–17 and p. 22)** • Improving wellbeing at work **(see pp. 19–20 and 24–25)** • Improving our recruitment processes **(see pp. 22–23)**
Sustainability risks in supply chains	• Flaws and human rights risks in supply chains • Environmental risks in supply chains	• Sustainability factors that affect Kela's procurements **(see p. 34)** • Sustainability requirements for our IT systems **(see p. 33)**
Successful promotion of human rights	• The failure to account for human rights in our operations undermines our efforts to promote human rights	• No specific measures undertaken in 2024

Basis for reporting and background information

GRI 2-3 GRI 2-4 GRI 2-5

In this report, we describe the key measures carried out in 2024 in relation to our sustainability agenda as well as the results and impacts of these measures. We have compiled this sustainability report in accordance with the standards set by the Global Reporting Initiative (GRI). This report has not been audited, but it supplements Kela's annual report for 2024.

Please direct all enquiries related to Kela's sustainability measures to: **vastuullisuus@kela.fi**

Energy consumption

GRI 302-1 GRI 302-2

- The consumption of heating energy is monitored at properties owned by Kela by means of a measurement-based management system. The heating energy consumption of leased premises and premises whose shares Kela owns is calculated based on the cubic volumes of the properties involved and is therefore an estimate.
- Electricity consumption data is collected from the energy data management system based on billing data.
- The energy consumption of joint service points in not included in Kela's total energy consumption statistics.

How we calculate our carbon footprint

GRI 305-1 GRI 305-2 GRI 305-3

- We calculate our carbon footprint in accordance with the GHG protocol. We have used an online calculator to calculate our footprint. More information on the calculation criteria is available by contacting **vastuullisuus@kela.fi**.
- Our calculation is based, insofar as it is possible and where this data is available, on accurate source data, such as energy consumption data, mileage data or data obtained directly from suppliers. However, we have had to calculate a large share of our procurement-related emissions based on euro-denominated consumption data and average emission factors, which does result in a lot of inaccuracy in our end data. We have also been forced to make certain assumptions in our calculations due to insufficient source data (e.g. half of all foodstuffs are assumed to be animal-based and half plant-based).
- Our reported carbon footprint calculation does not include the emissions generated by Kela's investments, which are monitored with a different calculation method.
- For the time being, due to insufficient source data, our carbon footprint calculation does not account for the emissions generated by the devices used by our customers when they access our digital services, the emissions generated by our customers' physical visits to our service points or the emissions generated by the use and the end-of-lifecycle stage of the products included in the maternity package. Emissions caused by remote work are also not included in the calculation.

Waste data

GRI 301-2 GRI 301-3 GRI 306-1 GRI 306-3 GRI 306-4 GRI 306-5

- Waste data is compiled based on data recorded in the systems used by the service providers in charge of the waste management of Kela-owned properties.

- The waste generated by leased premises and premises whose shares Kela owns are not included in the reported figures as the waste generated at these locations is reported for the entire real estate company and no reliable method exists for assessing how much of the total amount of waste generated can be attributed to Kela's operations. The amount of waste not included in the reporting is estimated to be approximately 10% of the total amount of waste, and it is primarily comprised of cleaning waste and a small amount of sensitive paper waste.
- A significant percentage of the paper waste generated e.g. in Kela's operations is not included in the waste quantities disclosed in this report as the paper decision notices we send to customers turn into paper waste only after they have been received by the customers. The total amount of paper waste can be estimated by taking into account the total amount of paper used by Kela. In terms of other Kela operations, such as maternity packages, waste is also generated in the initial and final stages of the value chains, which makes it difficult to estimate their amount.

Impact and prevention of waste generation

GRI 301-2 GRI 301-3 GRI 306-1 GRI 306-2 GRI 306-4 GRI 306-5

The transport and end-processing or reprocessing of waste generates climate and particle emissions and noise in addition to waste components that require permanent disposal and new waste components that require processing. Transport and processing also consume energy and other resources. The climate emissions generated by the transport of the waste collected at Kela-owned properties are included in the carbon footprint calculation in accordance with the GHG protocol. The environmental impacts caused by waste treatment have not been evaluated at a numerical level in other respects.

Kela strives to prevent waste generation by e.g. promoting the use of digital services and working methods and by planning the procurement volumes of supplies on a needs-only basis. We strive to prevent food waste at our staff canteens by anticipating food consumption accurately and by selling left-over food to our personnel, which has proven to be popular. In terms of maternity packages, we strive to prevent waste by e.g. choosing durable and long-lasting products for the packages and by raising awareness of the option to receive a cash benefit instead of the package.



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2-1	Organisational details	SDG 5	How we contribute to sustainable wellbeing
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2-4	Restatements of information		Basis for reporting and background
2-5	External assurance		Basis for reporting and background
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2-10	Nomination and selection of the highest governance body	SDG 5	How we contribute to sustainable wellbeing
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2-23	Policy commitments	SDG 3, SDG 5, SDG 10, SDG 12, SDG 13	Management of sustainability at Kela
2-24	Embedding policy commitments	SDG 3, SDG 5, SDG 10, SDG 12, SDG 13	Management of sustainability at Kela; Focus areas for Kela's sustainability agenda in 2024; The promotion of equity at the core of our operations; Focus on improving work ability; The economic downturn affected Kela's operations; Towards more impactful environmental measures
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3-2	List of material topics	SDG 3, SDG 5, SDG 10, SDG 12, SDG 13	Management of sustainability at Kela; Focus areas for Kela's sustainability agenda in 2024
3-3	Management of material topics	SDG 3, SDG 5, SDG 10, SDG 12, SDG 13	Management of sustainability at Kela; Focus areas for Kela's sustainability agenda in 2024
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GR1 201	**Economic performance**		
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405-1	Diversity of governance bodies and employees	SDG 5	How we contribute to sustainable wellbeing
GR1 406	**Non-discrimination**		
406-1	Incidents of discrimination and corrective actions taken	SDG 5, SDG 10	Revised non-discrimination plan that applies to Kela's customers; Non-discrimination measures support our customer focus; Customer interaction model; Services for customers from all backgrounds; Development of services for immigrants; Development of services provided in the Sámi languages; Kela was granted a licence to use the SELKO symbol; Non-discrimination and gender equality measures from a personnel perspective; Kela's Rainbow Network as a promoter of equity
GR1 414	**Supplier social assessment**		
414-2	Negative social impacts in the supply chain and actions taken	SDG 3, SDG 10	Sustainability factors that affect Kela's procurements; Sustainability requirements for our IT systems