

Perho

SUMMARY

SUSTAINABILITY REPORT 23-25

FOR FURTHER INFORMATION: PRINCIPAL & CEO
JUHA OJAJÄRVI, JUHA.OJAJARVI@PERHO.FI

KEY THEMES

1. LEARNING AND GROWTH THROUGH SUSTAINABLE EDUCATION

Sustainability competence has become an integral part of all our teaching. Perho educates students to work in accordance with the principles of sustainable development in working life. Our teaching emphasizes, among other things, the planetary health diet, the circular economy, systems thinking, and climate-responsible practices. Our goal is to continue developing our education to meet the sustainability challenges of the future workplace and to foster a regenerative mindset and way of working.

2. RESPECT FOR THE ENVIRONMENT

Our environmental work is reflected in our annual carbon footprint assessments, the development of sustainable food systems, the ecological cultivation practices at our Green City Farm teaching farm, and the practical innovations implemented in our restaurants. We are committed to promoting the circular economy, seasonal thinking, food waste reduction, and the full utilization of raw ingredients. At the same time, we are creating new opportunities for students to learn environmental responsibility through experiential learning—in the field, in the kitchen, in nature-rich environments, and through European collaborative projects.

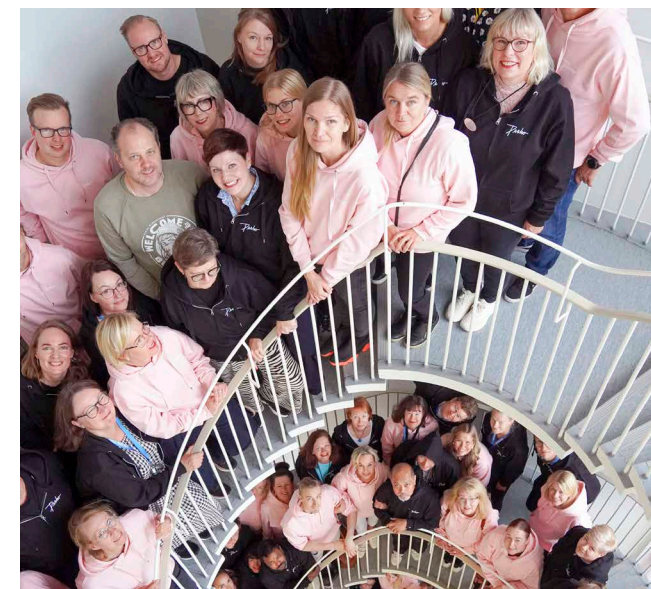
3. STUDENT AND STAFF WELL-BEING

We invested in student well-being, safety, and a strong sense of community. We opened student lounge areas on our campuses, expanded opportunities for community-building activities, and further developed learning environments that encourage collaboration. We also provided students with more opportunities for physical activity and extended learning beyond the classroom into nature-rich settings and campus environments. In addition, we invested in new safety technologies and operating procedures and established dedicated safety teams across our campuses.

4. BALANCED ECONOMY

In 2024, government funding cuts to vocational education and changes to the funding model created new challenges for vocational education providers, including Perho. The revised funding model places greater emphasis on supporting tuition-free vocational education for young people and individuals without a prior qualification.

During the reporting period, we systematically increased the number of student places in both the national joint application process and the continuous application route to align with the new funding objectives.



SUSTAINABILITY AT PERHO



Everyone at Perho has equal opportunities to develop their skills and access new technologies.



At our own teaching farm, we show where food comes from. We also provide free morning porridge for all students.



We encourage everyone at Perho to take care of their well-being. We have our own sports and fitness center and collaborate with Urhea – National Olympic Training Center - to support student health and physical activity.



Providing high-quality education is our core mission. We have received awards in recognition of the quality of our education.



Through education, we create equal opportunities for a good life, regardless of gender.



We reduce water consumption through sustainable equipment choices and strive to use more environmentally friendly ingredients in food preparation.



We have carried out major building renovations to improve energy efficiency. Our campuses use renewable energy.



Together with our working life partners, we help students find employment and opportunities to work for responsible employers.



We support sustainable industry and service providers through responsible procurement practices.



We welcome people from all backgrounds. We also offer study programmes in English.



Green City Farm provides a green community space for city residents.



We educate and encourage our students to support the circular economy and make responsible purchasing decisions as consumers.



Climate change mitigation is integrated into all our teachings, and we actively use a range of carbon footprint calculators to measure and reduce environmental impacts.



At our teaching farm, we use only organic fertilizers, helping to prevent nutrient runoff into the nearby Longinoja stream.



At Green City Farm, we care for the soil with dedication and protect biodiversity through professional, sustainable farming practices.



We have jointly agreed on rules and operating principles to ensure that everyone can study and work in a safe environment.



We have an extensive partnership network across Finland and actively participate in international Erasmus+ projects.

At Perho Culinary, Tourism & Business College, sustainability is embedded in everything we do—from teaching and everyday practices to strategic development.

Our goal is to promote a sustainable future and contribute to the achievement of the United Nations Sustainable Development Goals (Agenda 2030).

SUSTAINABLE DEVELOPMENT GOALS



87%

LEARNING AND GROWTH THROUGH SUSTAINABLE EDUCATION

We equip our students with the workplace skills needed for a sustainable future and prepare them to work in accordance with the principles of sustainable development. Our teaching emphasizes the planetary health diet, climate-responsible practices, systems thinking, and the circular economy.

In 2024, students rated the statement “I gained the skills to work in my profession in accordance with the principles of sustainable development” at an average of 4.37 on a scale of 1 to 5 (Perho Student Survey).

In autumn 2024, we implemented the revised national qualification requirements across all our fields of study. The reform placed greater emphasis on work-based learning, responsible and regenerative approaches, and the integration of sustainable development principles into learning activities.

ACCORDING TO 2025 DATA, 87%
OF STUDENTS GRADUATING FROM
PERHO ARE EMPLOYED OR PUR-
SUING FURTHER EDUCATION.

LEARNING AND GROWTH TOWARDS THE GOALS OF SUSTAINABLE EDUCATION

Perho Culinary, Tourism & Business College promotes responsibility and sustainability across all areas of education. Our pedagogical planning is based on responsible choices, and during 2023–2025, we have prepared in particular for the reform of vocational education and training funding by developing our teaching and support service processes as a whole.

SUPPORT AND GUIDANCE FOR LEARNING

We have harmonized our support and guidance practices to ensure that every student has an equal opportunity to receive the support they need. The development of these processes has reduced student dropout rates and strengthened individual learning pathways.

INCREASE IN STUDENT PLACES

We have increased the number of student places available through both the joint application and continuous application processes for students entitled to free education. Additional

places have also been allocated to our English-language restaurant and catering programme and vocational education for athletes.

WORK-BASED LEARNING AND SUPPORT FOR EMPLOYMENT

Strengthening work-based learning has been a key part of our strategy and our efforts to support students' employment. Further and specialist vocational qualifications are mainly completed through apprenticeship training, and we ensure that education and training are targeted towards genuine employment opportunities.

SUSTAINABLE FUTURE COMPETENCES ACROSS OUR FIELDS OF EDUCATION

Restaurant and catering, business, tourism and nature studies, as well as vocational education for athletes, have strengthened competences for a sustainable future while taking into account the specific characteristics of each field. This work has produced concrete results in environmental responsibility, well-being, equality, and cooperation with working life.

In vocational education for athletes, we have included the qualification unit of Climate-Responsible Activities as part of the curriculum and qualification. It is an optional vocational qualification unit in which students learn about the causes and impacts of climate change and explore different solutions for mitigating climate change.

SUSTAINABLE DEVELOPMENT IN RESTAURANT AND CATERING EDUCATION FIELDS OF EDUCATION

The principles of sustainable development are strongly integrated into restaurant and catering education. Teaching makes particular use of Perho's own learning environment, Green City Farm. The curriculum emphasizes seasonal thinking, zero-waste practices, and the planetary health diet.

INDUSTRY-SPECIFIC PATHWAYS AND CHOICES IN THE VOCATIONAL QUALIFICATION IN BUSINESS

In business education, we have reorganized our programmes around industry-specific pathways in accordance with the revised qualification requirements. This provides students with more opportunities to make choices, while their qualification pathway guides them towards specific industries and helps improve their employment prospects. Greater choice also enhances students' motivation and commitment to their studies by allowing them to influence their own career paths.

Adult students with an immigrant background are also offered the opportunity to begin their studies with a lower level of Finnish language proficiency by completing partial qualifications. They can complete optional qualification units in the retail sector and use these as a pathway into working life.

REGENERATIVE APPROACH IN THE COMPETENCE REQUIREMENTS FOR TOURISM EDUCATION

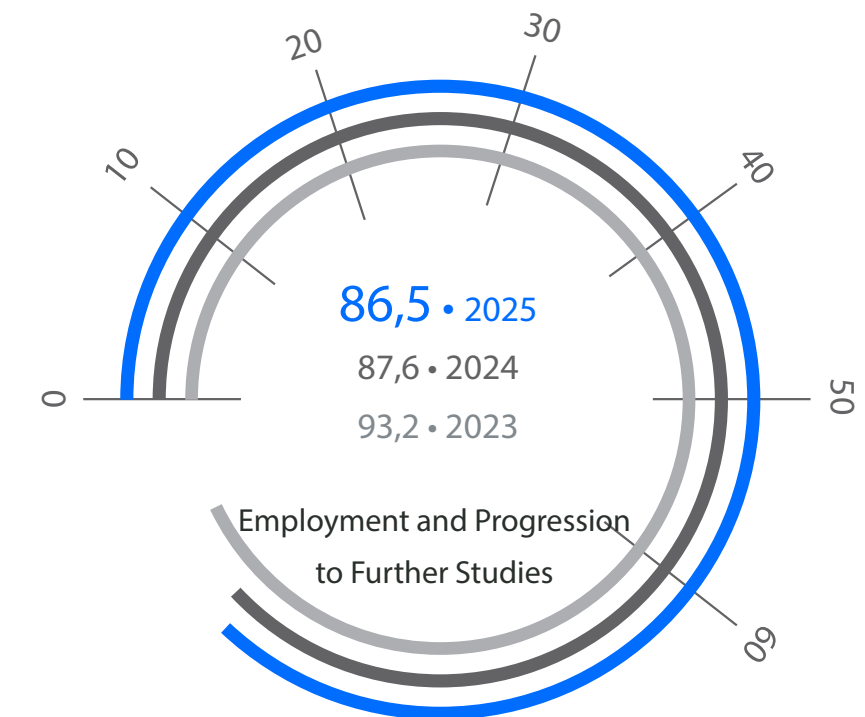
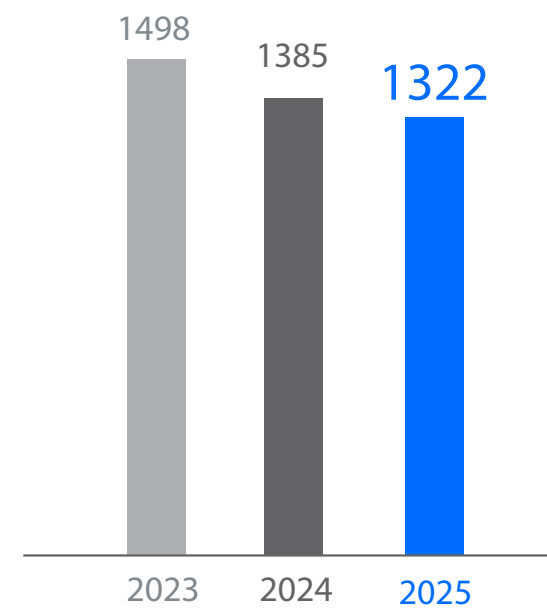
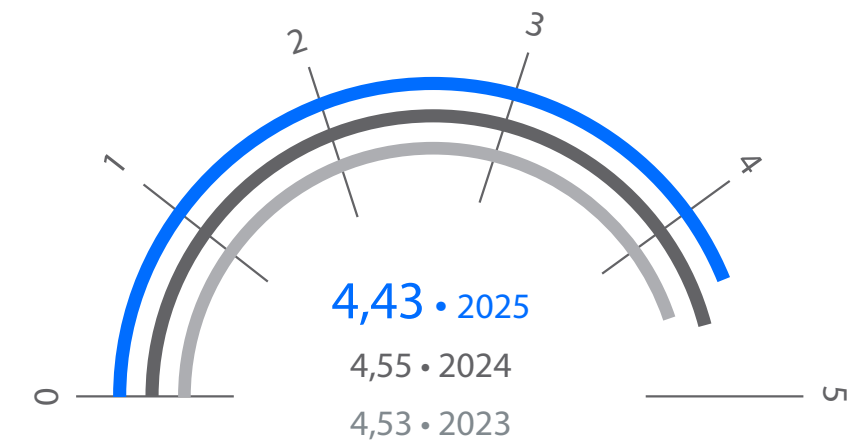
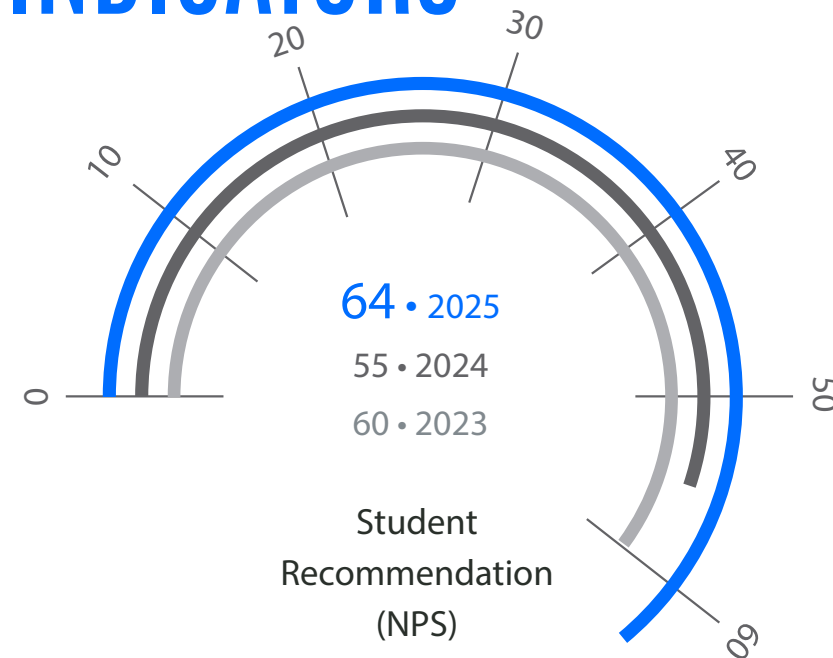
From August 2024, a requirement for a regenerative approach was added to the competence requirements of the Vocational Qualification in Tourism Industry. Previously, the objective was to operate sustainably and responsibly while minimizing negative impacts. However, this is no longer sufficient to safeguard the well-being of our planet. Under the new competence requirements, students are expected to work "in accordance with a responsible and regenerative approach" in nearly all qualification units.



We train urban nature guides for the Helsinki metropolitan area based on the Wilderness and Nature Guide competence area of the Further Vocational Qualification in Nature-Based Services. Systems thinking is at the heart of the programme: small actions and individual encounters can have a broader impact on people's relationship with nature and on the sustainability of society.



LEARNING AND GROWTH INDICATORS



The figure presents the Learning and Growth strategic objectives for 2023–2025 together with our performance against key indicators. The decline in student years is primarily attributable to the significant reductions in government funding for vocational education introduced by the Ministry of Education and Culture in 2024, as well as the reduction in the adult education mandate.



RESPECT FOR THE ENVIRONMENT

Respect for the environment lies at the heart of Perho's sustainability efforts. Although our direct environmental impacts are limited, we influence the way natural resources are used and how a sustainable future is built through our everyday operations, learning environments, and food systems. Together with our students, staff, and partners, we develop solutions that reduce our carbon footprint, strengthen environmentally sustainable practices, and deepen understanding of the Earth's carrying capacity.

REDUCING OUR EMISSIONS BY 18 %

Perho Culinary, Tourism and Business College is committed to reducing its carbon footprint as part of Finland's vocational education sector. Carbon footprint assessment is one of the key tools we use to monitor the climate impacts of our operations and to guide our emission reduction measures.

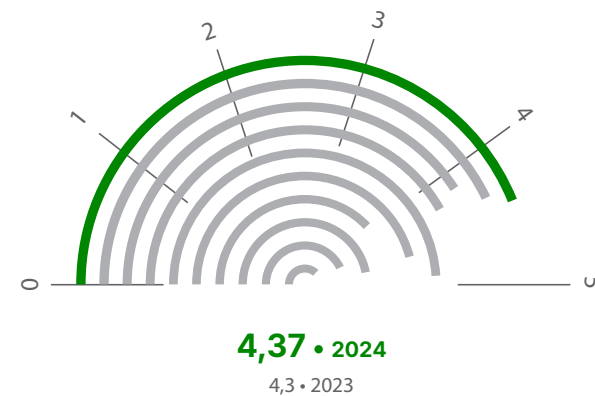
MEASURES TO REDUCE EMISSIONS

We significantly reduced our carbon footprint by switching to wind-generated electricity at both campuses, investing in ventilation technology, and reducing the use of refrigerants.

These actions were also reflected in our daily operations, teaching, and restaurants. We reduced the use of beef, introduced hybrid meat products, and further developed our food waste management practices. In addition, we made greater use of produce harvested from Green City Farm, our own urban farm, in both teaching and our kitchens.

The largest sources of emissions were the procurement of district heating, student meals, raw material purchases, and other procurement, including IT acquisitions.

In the 2024 Arvo student feedback survey, the average rating for the statement **"I gained the competencies to work in accordance with the principles of sustainable development in my profession"** was 4.37 on a scale of 1–5.

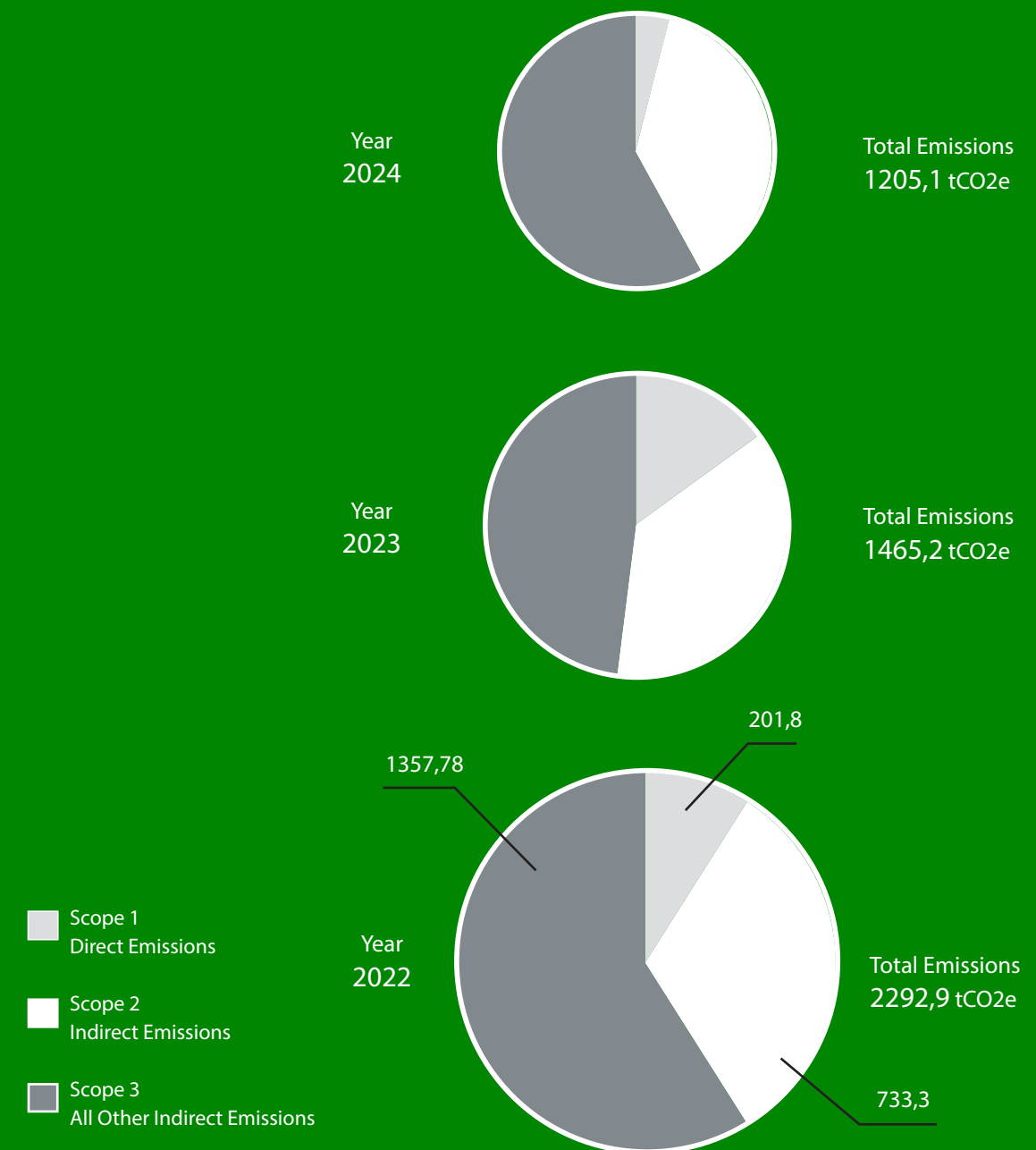


The average rating in the Arvo student feedback survey showed a slight improvement compared with the previous reporting period (4.37 in 2024 compared with 4.30 in 2023). The result demonstrates our success in equipping students with the sustainability competencies required in their respective professions.



Emissions Trend over Three Years

The table below presents the development of Perho's carbon footprint between 2022 and 2024. 2022 serves as the baseline year, as it was the first full year of operations for which the carbon footprint was calculated using the common calculator developed under the VASKI project.



According to our carbon footprint assessment, total emissions have decreased significantly since the first reporting year. The most substantial changes during the first two years occurred in indirect emissions, particularly those associated with purchased energy. In 2024, however, direct emissions declined most significantly, thanks to major energy-efficiency renovations and the transition to renewable electricity.

It should also be noted that, during the first full reporting year (2022), we identified an error in our carbon footprint calculation, which has been corrected in this table. At that time, emissions from energy consumption were inadvertently counted twice. Although we operate in leased premises, we are directly responsible for our energy supply contracts and therefore have access to accurate data on energy and water consumption. As a result, these emissions should also not have been included as part of our lease-related emissions.

GREEN CITY FARM - A LEARNING ENVIRONMENT AND ECOLOGICAL PARTNERSHIP FARM

Over its nine years of operation, Green City Farm has brought together a broad network of responsible and innovative organizations in the food sector. During 2024–2025, its partners included Haaga-Helia University of Applied Sciences, UniCafe Biokeskus, ISS Services, Niemikotisäätiö Foundation, Helsinki Restaurants, Restaurant Perho, and the culinary education program of Perho Culinary, Tourism and Business College. Green City Farm produces ecologically grown crops for its partners and serves as an environment that promotes social sustainability. For example, clients of the Niemikotisäätiö Foundation have participated in weekly Green Care afternoons at the farm as part of their rehabilitation programme.

PARTNERSHIPS SUPPORTING A SUSTAINABLE FOOD SYSTEM

The objective of Green City Farm's partnership activities is to develop an ecological, short, and transparent regional food supply chain that operates within the Earth's carrying capacity. Together with our partners, we promote the use of seasonal food, urban agriculture, local food production, and responsible, sustainable catering in restaurants, staff-restaurants, and educational

institutions. Green City Farm also fosters a new regional culture of collaboration among people, businesses, communities, and educational institutions.

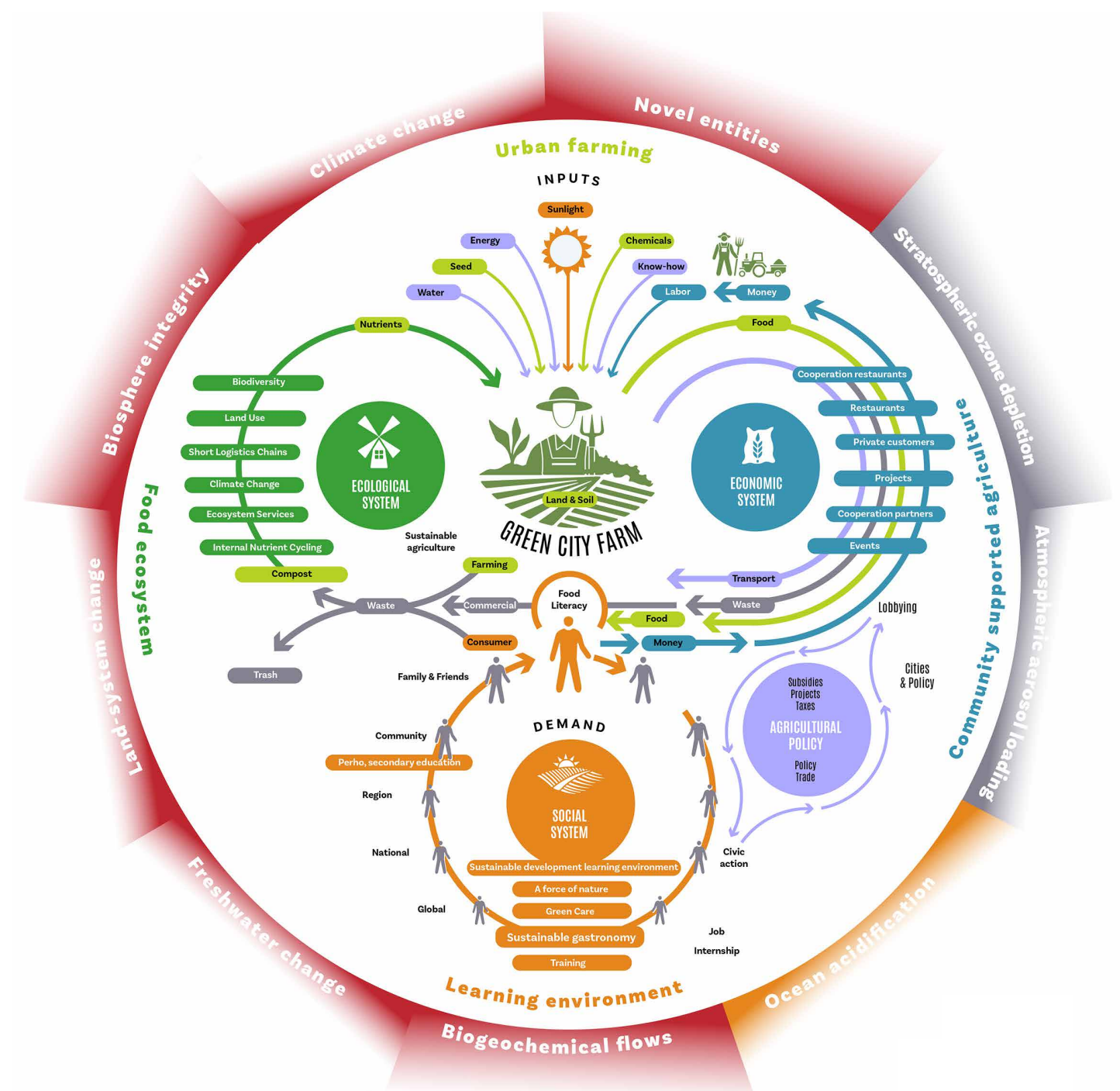
AN ECOLOGICAL AND BIODIVERSE FARM

Green City Farm is cultivated responsibly without the use of chemical fertilizers. Soil health is maintained through crop rotation, compost, organically approved circular fertilizers, and green manure. Ecosystem services, including soil microorganisms and pollinators, are actively supported. Perho's beehives are located adjacent to the farm. Within an area of one hectare, approximately 60 different plant species and hundreds of plant varieties are cultivated.

A LEARNING ENVIRONMENT FOR SUSTAINABLE DEVELOPMENT

Green City Farm serves as a learning environment for sustainable development. Students of Perho gain practical experience of how sustainable development can be implemented in fields such as gastronomy, nature tourism, and responsible business.

The farm also welcomes numerous visiting groups from outside Perho, representing educational institutions, organizations, and the tourism sector. During 2024–2025, more than one hundred groups visited the farm. Together with students, participants explore the environmental impacts of the food system and organize events such as the annual Seedling Sale, Restaurant in the Field, and the Harvest Market.



The background of the illustration depicts the planetary boundaries. Source: Planetary Boundaries – Stockholm Resilience Centre

Green City Farm's food ecosystem operates in accordance with the principles of sustainable development within the framework of the planetary boundaries. The model illustrates how the farm operates within the Earth's carrying capacity from the perspectives of environmental, social, and economic sustainability. Green City Farm strengthens the connection between people, communities, and nature.



PERHO'S RESTAURANTS AS LEARNING ENVIRONMENTS FOR SUSTAINABILITY

Perho's restaurants serve as important learning environments for developing professional sustainability competence, where students participate in sustainability practices as part of their daily work. They monitor food waste, handle ingredients with care, make use of seasonal produce in menu planning, and develop their skills in communicating sustainability to customers during service situations. The aim is to make the farm-to-table approach a visible part of the restaurant experience while strengthening students' ability to communicate sustainable choices as a natural part of customer service.

Project activities complement the learning environment by providing students with practical experience in implementing a sustainable food system and sustainable gastronomy. At the same time, these initiatives foster appreciation for locally produced food and its producers while supporting the development of innovative and sustainable restaurant operations.



In 2024, on Finnish Nature Day, a dinner was held in Green City Farm's new greenhouse featuring ingredients grown on the farm. In late winter 2024, Restaurant Perho, in collaboration with Helsieni, cultivated oyster mushrooms on its own compost-based growing substrate. In late winter 2025, edible flowers were grown in vertical growing systems in collaboration with Blok garden.





STUDENT AND STAFF WELL-BEING IN THE PERHO COMMUNITY

Perho Culinary, Tourism and Business College is a learning and working community of more than 2,000 people. The mental and physical well-being of every member of our community is essential both for achieving individual goals and for fostering a thriving community. As an educational institution and an employer, we are committed to promoting and supporting the well-being of every member of the Perho community.

STUDENT WELL-BEING

A STRONGER SENSE OF COMMUNITY AND IMPROVED STUDENT WELL-BEING

We invested in students' well-being, safety, and sense of community. We opened student lounges on both campuses, expanded community-building activities, and developed learning environments that encourage collaboration. In addition, we introduced a clear framework for supporting group cohesion among student groups and for addressing bullying.

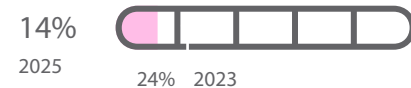
These efforts were also reflected in the survey results. Students reported a strong sense of belonging to the community (3.92/5) and rated the positive atmosphere at the College highly (4.0/5). Students' experiences of loneliness also decreased significantly. **

SENSE OF BELONGING

Student assessment: I feel that I belong to the student community.



Students Who Reported Feeling Lonely



* Perho Student Survey 2025

** School Health Promotion Survey 2023–2025

CARE, SUPPORT, AND A SENSE OF BEING VALUED

Student assessment: There is a positive atmosphere at Perho Culinary, Tourism and Business College.



Student assessment: Students at Perho are cared for.



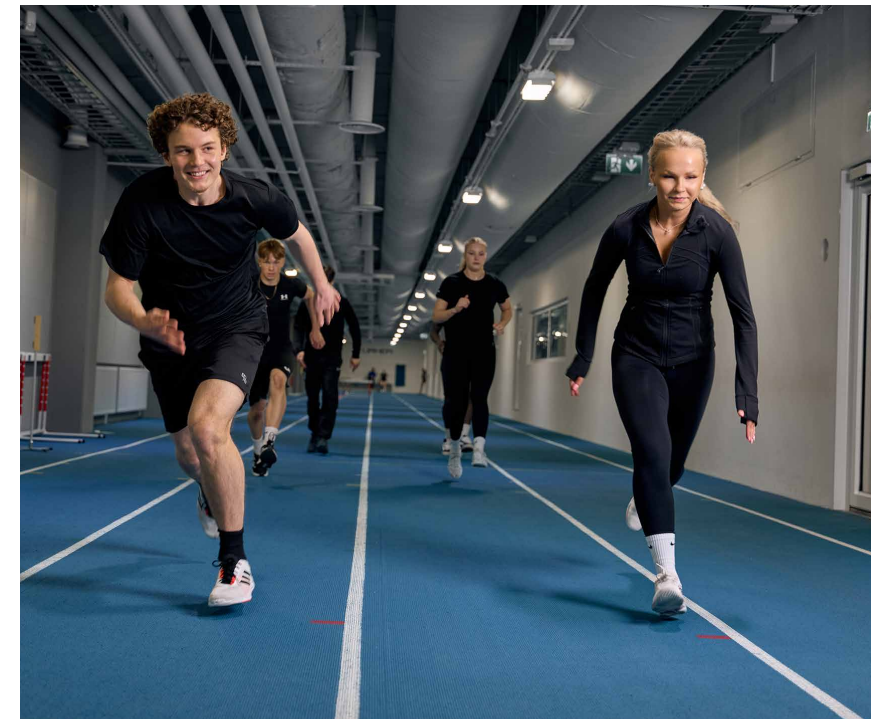
Student assessment: Student well-being is supported at Perho.



LEARNING IN NATURE AND EXPANDING STUDENT PHYSICAL ACTIVITY

We extended learning beyond the classroom by taking education into nature-rich and campus environments, including Green City Farm, our educational urban farm. The sustainability theme for Perho's 2024–2025 academic year was Well-being in Nature

We expanded students' opportunities for physical activity by offering more guided sports trials and exercise counselling for students who are less physically active. For Business students, we added two hours of physical activity to the curriculum during the first and second years of study.



PERHO'S SAFETY CULTURE AND SAFETY MANAGEMENT

In today's operating environment, fostering a strong safety culture is of paramount importance for the entire Perho community. A strong safety culture is built on clear and easily accessible operating guidelines, comprehensive induction, regular training, continuous risk assessment and proactive risk management, as well as care and diligence in everyday work. Together, these elements contribute to students' and staff members' sense of safety within the Perho community.

According to the 2025 School Health Promotion Survey, 95% of Perho students feel safe at school.

KEY SAFETY IMPROVEMENTS DURING THE REPORTING PERIOD

The most significant initiatives to strengthen safety during the reporting period included:

Establishment of Safety Teams at the Töölö and Malmi campuses.

Introduction of a campus safety button system and the use of the Signal application for safety communications.

Introduction of access cards, upgrading the door locking system at the Malmi campus, and modernizing the access control system.

Establishment and implementation of whistleblowing reporting channels.

Delivery of more than 20 safety-related training sessions during the reporting period.

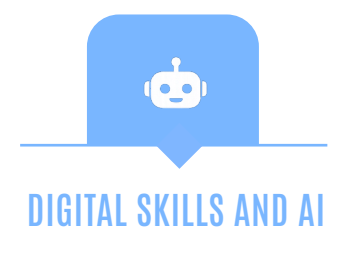
Upgrading the security camera system, including the replacement of existing cameras and the installation of additional cameras at the Malmi campus.

STAFF COMPETENCE DEVELOPMENT

In autumn 2024, we established a common competence framework and core capabilities for Perho staff. These comprise six competence areas that apply to everyone in the Perho community, regardless of their position or role. The aim is to ensure that every employee has the shared competencies needed to contribute effectively as a member of the Perho community. In addition, each specialist is expected to possess the professional competencies required in their own field of expertise, such as up-to-date pedagogical competence for teaching staff.

All competence areas and themes are important, and we strive to develop them in a balanced way by strengthening both our employees' professional competencies and their practical capabilities. From the perspective of community well-being and the well-being of the Perho community, however, responsibility, safety, and diversity are given particular emphasis in staff training and in our day-to-day work.

Our Shared Staff Competence Areas:





BALANCED ECONOMY

During the reporting period, the Finnish Government introduced a series of reforms affecting the funding of vocational education in the spring and autumn of 2024. These reforms reduced state funding for vocational education from 2025 onwards and significantly changed the allocation of future funding. Implemented within a short timeframe, the reforms aim to direct a greater share of funding towards the education of young people and individuals without a prior qualification.

Following the Government's funding decisions and a careful assessment of the situation, Perho's Board of Directors decided in September 2024 on cost-saving and adaptation measures for our operations and initiated change negotiations, which were conducted in late autumn 2024. Owing to our prudent long-term financial management and strong financial position, the required cost-saving and adaptation measures were more moderate than the reductions in state funding.

BALANCED ECONOMY

Long-term and systematic financial management is a key element of our sustainability efforts. Our guiding principle is to operate ethically, responsibly, and as a role model in all financial matters.

In financial planning and monitoring, we always take a forward-looking approach that extends beyond the next financial year. This is reflected in the duration of our current vision period (2024–2027) and its alignment with the term of the Finnish Government and the Government Programme.

In line with our sustainable financial strategy, we have invested considerable effort in anticipating future financial developments and adapting our operations to the prevailing economic environment. Budget and financial awareness are well established across the organization. Our annual budget is prepared through a highly participatory and interactive process, and its implementation is monitored transparently each month at both team and organizational levels.

Public funding received through the state funding system constitutes a significant share of our operating income and is supplemented by project funding and revenue from commercial services. On the expenditure side, personnel costs represent our largest single expense category, which is typical for an organization primarily providing vocational education and related services.

NEW FUNDING INDICATORS

In 2024, new national funding policies affecting the state funding system were introduced in Finland. These changes will apply from 2025 onwards during the next reporting period. The Ministry of Education and Culture has defined new funding indicators that will influence our future operations.

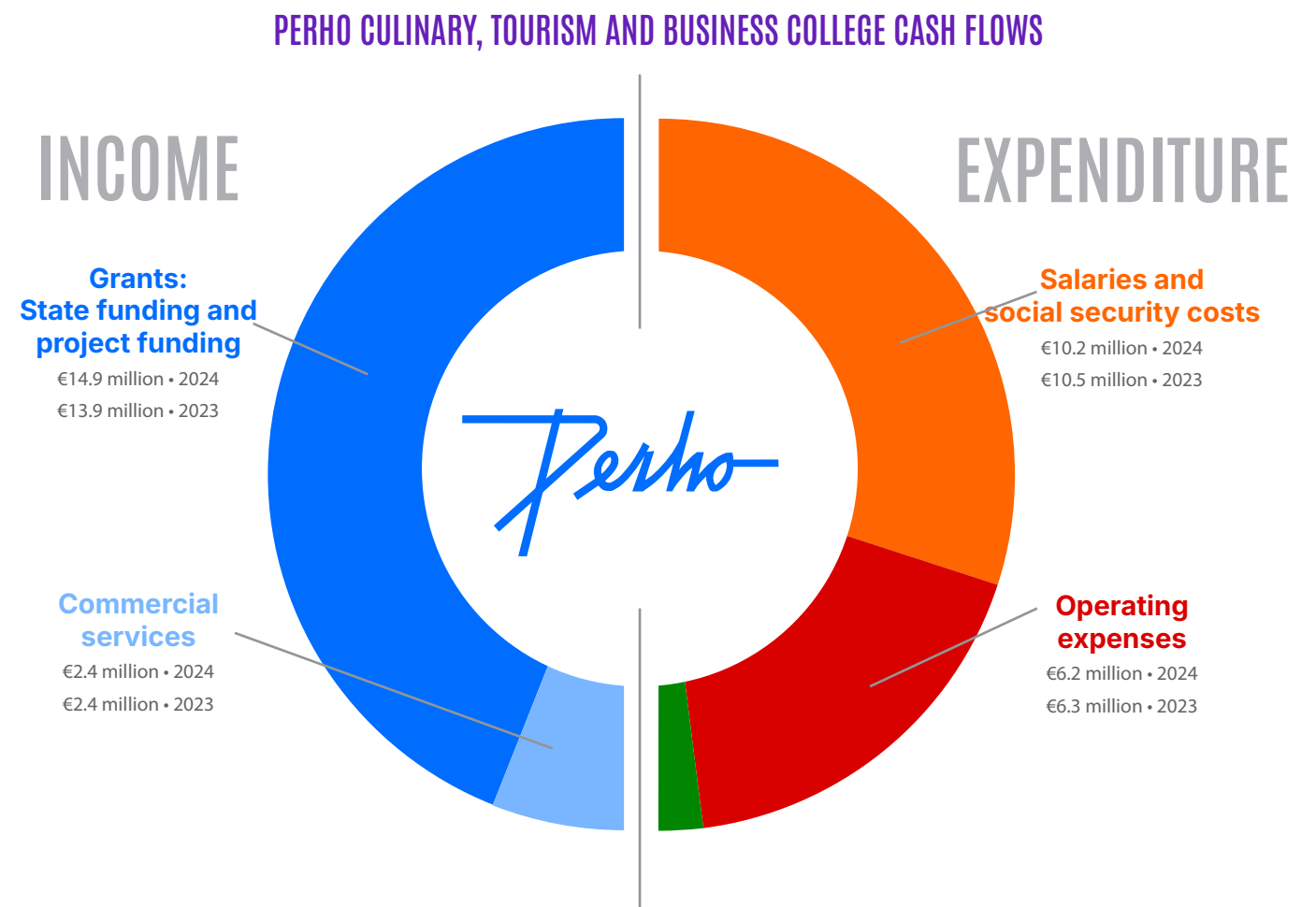
The structure of the state funding system has been revised so that funding places

greater emphasis on the impact of education, the completion of studies, and students' transition into employment. Under the previous funding model, student years accounted for approximately 70% of total funding. Under the new model, their share decreases to 50%. At the same time, the share of funding based on completed qualifications and qualification units increases to 30%, while funding based on graduates' employment or progression to higher education increases to 18%. The funding model also includes several additional indicators, each carrying a considerably smaller weight.

The revised funding system places greater emphasis on the quality and impact of education. Funding based on student years is determined using cost coefficients, and Perho's programme portfolio is weighted towards qualifications with lower-than-average cost coefficients. As a result, Perho's funding is relatively more dependent than average on the competence points accumulated through completed qualification units and on students' successful transition into employment or higher education. The financial incentives created by the funding model therefore encourage the smooth progression of studies and the accumulation of competence.

The new funding model supports Perho's responsible core mission and its long-term financial sustainability. It strengthens the link between financial steering and the impact of education more than before. Furthermore, the model reinforces our commitment to ensuring that every student completes the studies set out in their Personal Competence Development Plan (HOKS) as planned, acquires sufficient and up-to-date competence during their studies, and successfully progresses to employment or higher education after graduation. In this way, financial sustainability, pedagogical responsibility, and the societal impact of education reinforce one another.

The figure below presents the principal cash flows of Perho Culinary, Tourism and Business College for the 2023 and 2024 financial years, for which audited financial statements were available:



We continuously develop our data-driven management tools to ensure they provide the best possible support for decision-making and the forward planning of our operations. These tools include the Funding Dashboard, the Career Guidance Dashboard, and the HOKS Dashboard.

