



**Last Mile Group - Statement
regarding the prevention of fraud
and the facilitation of tax evasion**

Statement regarding the prevention of fraud and the facilitation of tax evasion

The Last Mile Group (“**Last Mile**”) is committed to the highest standards of transparency and accountability across our operations; particularly regarding our compliance with the Criminal Finances Act 2017 and the Economic Crime and Corporate Transparency Act 2023 (“**ECCTA**”).

We maintain a zero-tolerance approach to fraud, tax evasion or the facilitation of tax evasion. We have implemented robust, group-wide procedures designed to prevent individuals, acting for or on behalf of Last Mile, from facilitating a third-party’s tax evasion and/ or from engaging in fraudulent acts for our benefit.

This statement has been implemented by senior management to reflect our commitment in this respect. This document has been drafted and is intended, where possible, to be visible to all associated persons of Last Mile.

1. Summary of our statement

Last Mile does not tolerate fraud, tax evasion or the facilitation of tax evasion, and we are committed to ensuring that this is engrained in our organisation’s culture. All associated persons must comply with this statement and represent Last Mile accordingly.

2. Criminal Finances Act 2017

The Criminal Finances Act 2017, effective since 30 September 2017, implements two criminal offences related to the facilitation of third-party tax evasion:

- The failure to prevent the facilitation of UK tax evasion by an associated person, and
- The failure to prevent the facilitation of foreign tax evasion by an associated person.

These offences have been implemented with a view to holding organisations like our own to account for the criminal actions of its associated persons.

In the event a person associated with Last Mile facilitates a third-party’s tax evasion, Last Mile will be subject to a strict liability criminal offence. The consequences of a criminal conviction can be significant, including an unlimited fine and the associated reputational damage.

3. The Economic Crime and Corporate Transparency Act 2023 (ECCTA)

ECCTA introduces a new corporate offence of failure to prevent fraud. The legislation has been effective since late 2023 but this offence comes into force on 1 September 2025.

This offence has been implemented with a view to holding organisations, like Last Mile, to account for failing to stop any of our associated persons from committing fraud for our, or our clients’, benefit.



In the event a person associated with Last Mile commits fraud for the benefit of Last Mile or its clients, Last Mile will be subject to a strict liability statutory offence. The offence sits alongside existing law and the person who committed the fraud may be prosecuted individually whilst Last Mile may be prosecuted for failing to prevent it.

Under both the Criminal Finances Act 2017 and ECCTA, Last Mile's only defence against a charge is if we can evidence that we have implemented reasonable prevention procedures. We are required to demonstrate that we have taken all reasonable steps to ensure our systems and processes serve to prevent fraud being committed and to prevent the facilitation of third-party tax evasion.

4. Who this statement covers

This statement applies to all persons associated with Last Mile i.e. "associated persons".

Employees, agents or subsidiaries of Last Mile are automatically associated persons. A person providing services on behalf of Last Mile may also be considered an associated person while they're providing those services e.g. contractors; sub-contractors; and any other person or third-party who provides services *for or on behalf of* Last Mile. This includes off-payroll workers who provide services for or on behalf of Last Mile, such as those engaged via personal service companies, where the nature of their role involves representing or acting in the interests of Last Mile.

When determining whether a third-party provides services for or on behalf of Last Mile, it is important to note that this does not include providing goods or providing services to Last Mile e.g. a lawyer or accountant providing services to Last Mile is not acting for and on behalf of Last Mile.

5. What this statement covers

This statement serves to cover how Last Mile's associated persons interact with the individuals, companies or other organisations they meet whilst acting on Last Mile's behalf. This includes all clients, customers, suppliers, agents, advisers and official bodies. Where relevant this includes all current, former and potential relationships of this nature.

5.1. Fraud

Last Mile's associated persons must not commit fraud with the intention of benefitting Last Mile or its clients. The intention to benefit Last Mile or its clients does not have to be the sole or dominant motivation for the fraud; the offence can apply where the primary motivation of the associated person was to benefit themselves, but where the actions also benefit Last Mile or its clients.

There are many ways in which fraud could be committed including: false representation, failing to disclose information, abuse of position, participation in fraudulent business, obtaining services dishonestly, false accounting, false statements by company directors, and fraudulent trading.

Any person associated with Last Mile who has committed this offence will not only expose Last Mile to a fine but will also potentially face criminal prosecution for their actions.

5.2. Facilitation of third-party tax evasion

Last Mile's associated persons must not facilitate the evasion of tax by any third parties (individuals or organisations) that they interact with whilst acting on Last Mile's behalf.

The third parties will be considered to have committed tax evasion if they have deliberately failed to pay the right amount of tax. In the Criminal Finances Act 2017 context, this includes any tax over which HMRC has legislative and enforcement responsibility.

Last Mile's associated persons will have facilitated a third-party's tax evasion if they deliberately assist that party in evading an exposure to tax. There are a multitude of ways in which tax fraud could be facilitated; examples include the issuance of false or manipulated invoices or the settlement of monies to an off record or offshore bank account.

Facilitating third-party tax evasion is a criminal offence in its own right.

6. Our approach to implementing reasonable prevention procedures

Last Mile does not tolerate fraud, tax evasion or the facilitation of tax evasion and expects all associated persons to act in accordance with its procedures.

We have assessed our risks and will be implementing further safeguards, where necessary, to ensure we have reasonable prevention procedures in place.

Last Mile expects our associated persons to bring to our attention any instances of suspected fraud or of third parties seeking their assistance to evade tax. Any such instances should be disclosed in accordance with our statement.

Last Mile expects the third parties we engage with to equally recognise this approach. Where they do not have similar statements, we will give due consideration as to whether that relationship should commence or continue.

7. Associated persons' responsibilities

The implementation of a zero-tolerance culture towards fraud and the facilitation of third-party tax evasion is the responsibility of all associated persons, who are expected to:

- read and comply with this statement, and all reasonable procedures we have implemented;
- bring to our attention suspected instances of fraud or of third-party tax evasion, and the facilitation of the same; and
- bring to our attention any instance whereby they have been asked or encouraged to commit a fraud offence or to facilitate a third-party's tax evasion.

8. If an associated person does not comply with this statement

Any employee who breaches this statement will face disciplinary action, potentially resulting in dismissal for misconduct or gross misconduct.

Last Mile may terminate our relationship with any other individuals or organisations providing services for or on behalf of our organisation, if they breach this statement.

9. Reporting by associated persons

Last Mile expects all associated persons to report instances of:

- third parties requesting they act in such a way that may result in fraud being committed and/or tax evasion being facilitated;
- other associated persons committing fraud and/or facilitating tax evasion;
- fraud and/or tax evasion being committed by third parties with which our organisation has a relationship.

Although we are confident that we have suitably risk assessed our business and implemented reasonable prevention procedures, we recognise that our associated persons are well placed to identify any unanticipated weaknesses in our processes. In the event an associated person identifies an example whereby our present systems and processes leave Last Mile at risk of fraud or at risk of the facilitation of third-party tax evasion, we expect this to be reported.


In the event a report is required, our employees can notify the matter in accordance with our [Whistleblowing Procedure](#).

In the event a report is required by an associated person who is not an employee, they can notify their point of contact in the organisation in the first instance. Where it would be inappropriate to notify their point of contact, they can report the matter to the Risk Officer, Kirsty Nellany (Kirsty.Nellany@lastmile-group.com). Reports will be treated confidentially, and where appropriate, may be made anonymously in accordance with our reporting procedures.

10. Review of the organisation's statement & training procedures

It is important that our reasonable prevention procedures, including this statement, are continually monitored and evaluated, to comply with our statutory obligations. We will ensure our documents and procedures are reviewed on a periodic or event driven basis.

We are committed to ensuring our employees receive suitable training, with refreshment as appropriate, regarding both the prevention of fraud and of the facilitation of third-party tax evasion.

Signature	
Name	Kirsty
Nellany Date	27 August
2025	