



B2B GROUP

IT & SYSTEM INTEGRATION
COMPANY

Ethics and Compliance in B2B GROUP LLC

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Prepared by:

Nazakat Abbasova

Monitored by:

Gulnur Bashir

Approved by:

Ramal Bashirov

CONTENT

I. ETHICS AND COMPLIANCE IN OUR COMPANY

II. POLICIES SUPPORTING ETHICS AND COMPLIANCE

A. CONFLICT OF INTEREST POLICY

B. GIFT ACCEPTANCE/PRESENTING POLICY

C. CONFIDENTIALITY POLICY

D. FAIR WORKING CONDITIONS POLICY

III. APPLICABLE NORMATIVE ACTS

IV. EMPLOYEE'S DUTIES

V. MANAGEMENT'S DUTIES

VI. DUTIES OF THE RESPONSIBLE PERSON FOR COMPLIANCE WITH THE REQUIREMENTS OF ETHICAL CONDUCT RULES

VII. OTHER DUTIES

VIII. CONTRADICTION WITH THE CODE OF CONDUCT RULES

I. I. ETHICS AND COMPLIANCE IN OUR COMPANY

A. Honesty

The principle of honesty and conscientiousness is the basic principles of all our business processes and interactions. We act honestly and fairly in all our relationships with our employees and stakeholders.

B. Confidentiality

Personal and confidential information includes information provided by B2B GROUP LLC within the framework of “Confidentiality Agreements”, which may lead to a competitive disadvantage, commercial secrets, publicly available financial and other information, personal data of employees and data with third parties.

We, as employees of B2B GROUP LLC, attach great importance to protecting confidentiality of secrets and information of our customers, employees and other related persons and companies. We protect confidential information relating to the activities of B2B GROUP LLC, of which we use only for the purposes of B2B GROUP LLC and share only with the authorized parties concerned.

We strictly prohibit the disclosure of confidential information owned by B2B GROUP from performing confidential transactions or acquiring any financial or commercial interest. After the completion of our activities in the company, confidential documents, projects, normative legal acts, etc., which are entrusted to us due to the performance of our duty. we do not take it with ourselves.

C. Conflict of interests

As employees of B2B GROUP, we take responsibility to avoid situations and relationships that lead to conflicts of interest. We do not use our current position to make any profit from the individuals or companies with which we have established business relationships, either personally or through our family members or relatives. We do not engage in any business outside of B2B GROUP activities aimed at pursuing personal financial benefits that may or may not result in conflicts of interest. We do not use the name and strength of B2B GROUP, the reputation of B2B GROUP LLC for personal gain.

In event of conflict of interests we accept these methods when we believe that the interests of the relevant parties can be protected without causing harm in a legal and ethical manner. When we hesitate we consult with the management.

D. Our duties

In addition to our legal obligations, we attach great importance to the fulfillment of the following obligations in the name of B2B GROUP LLC to our customers, employees, stakeholders, suppliers and business partners, competitors, the public and humanity.

1. Our legal obligations

We carry out all our internal and external activities and procedures within the framework of legislation of the Republic of Azerbaijan and international laws; we provide all necessary information to regulatory bodies and authorities in a correct, complete, clear and timely manner.

We do not make any profit from any governmental bodies, organizations, administrative bodies, non-governmental organizations and political parties in the implementation of all procedures and activities, and maintain equal distance with respect to all of them; we fulfill our obligations with a sense of responsibility.

2. Our duties to customers

We adopt a timely and adequate approach to their needs and requirements guided by customer satisfaction. We deliver our services in a timely manner and on the basis of a commitment; we treat our customers with respect, honesty, fairness, equality and courtesy.

3. Our duties to employees

We allow our employees to fully and correctly use their personal rights. We treat our employees honestly and fairly; we provide a safe and healthy working environment, away from discrimination. We make every effort to create opportunities for the development of our employees; support them in carrying out relevant social and social activities on their own initiative through social awareness; respect their personal lives and professional lives and maintain a consistent attitude.

4. Our responsibilities to our suppliers and business partners

We treat with respect and justice in a way that is expected from a good customer, guaranteeing the fulfillment of our obligations on time. We carefully protect confidential information relating to individuals, organizations, and our business partners.

5. Our duties to our competitors

We compete effectively only in areas that meet legal and ethical requirements and avoid unfair competition.

We support all efforts in this direction to build a competitive structure that is the goal of the company.

6. Our duties to community, society and environment

We demonstrate understanding and sensitivity to the traditions and culture of Azerbaijan and the countries in which we carry out international projects. We generally accepted B2B GROUP neither offers, nor accepts bribes, nor offers or accepts them in the form of gifts in the form of products or services, etc.

7. B2B GROUP LLC

Our business partners, customers and other stakeholders rely on us because of our professional competence and honesty. We are trying to maintain our reputation at the highest level.

We provide our services within the framework of the company's policies, professional standards, obligations and code of ethics, and guarantee to fulfill our obligations.

We set ourselves the goal of working with customers and business partners, and employees demonstrate honesty and compliance with the law. We set ourselves the goal of not cooperating with parties that undermine social ethics, harm the environment or the health of the public.

We do not pass on our personal opinion, but only the point of view of our company to the public in the areas that are perceived as representatives of our company.

When faced with difficult situations that put B2B GROUP at risk, we first consult with the relevant staff, following the relevant technical and administrative consultation procedures.

II. POLICIES SUPPORTING ETHICS AND COMPLIANCE

A. Conflict of interest policy

B2B GROUP LLC employees are required to avoid real or possible situations and relationships that will lead to conflicts of interest. Employees therefore have a great responsibility in order not to exploit the resources, name, reputation and power of the company for personal profit and to avoid situations that may adversely affect the reputation and image of the organization. The following procedures describe situations or relationships in which a company is considered to be conflicts of interest that employees may face in their personal lives in performance of their duties or due to certain business relations, and the principles that employees should follow in such cases.

Rules Of Procedure

1. Activities that may result in conflicts of interest

All employees of the company are required to act in full accordance with the situations and principles set out below as activities that may lead to conflicts of interest below. The company makes due efforts to encourage employees to do so in adherence to these principles.

i. Involvement in activities that can result in conflicts of interest

Employees cannot initiate firm business relationships with family members, friends, or third parties that offer them mutual or unselfish profits. For example, an employee with purchasing power should not allow business relations with the supplier to whom the family member is hired. Exceptional circumstances necessitate the awareness and authorization of the company chairman. Similarly, company employees should be careful not to allow the possibility of conflict of interest due to family members working in a rival company.

B2B GROUP employees may work for third parties for payment or similar profits outside the working hours specified in the labor legislation, provided that this activity:

- should not cause any conflicts of interest between their current position and the activities of B2B GROUP in the company they are currently working with;
- comply with this code of business ethics and other policies and regulations that support this code;
- should not adversely affect the ability of employees to work in the company.

Employees of the company B2B GROUP may not accept positions of the company B2B GROUP in competing companies.

Senior employees who decide on hiring can not hire their own spouses, close relatives and their relatives.

Employees can make speeches and write academic articles without contradicting the company's policies on topics not related to the company and its activities. The permission of the Director is required to use the name of the company for these activities.

Employees may offer material or non-material donations to third parties in their activities outside the company on their own behalf and may be active in charitable organizations.

ii. Breach of professional ethics and anti-bribery activities

The employee's actions resulted in abuse of official powers and damage to the company in the interests of his or her relatives, are unacceptable.

Employees may not obtain personal benefit directly or indirectly from contracts or purchase and sale activities performed by the company as a party.

Employees may not engage in activities or behaviors that are contrary to moral rules, illegal or contrary to the company's discipline rules.

Employees of B2B GROUP do not offer bribes or do not accept bribes. The employee who witnessed such a case should immediately inform the governing body about it. The fact that the employee sees such a case and that the management staff is not informed about this case will be considered as support for corruption and will not be compromised, as well as administrative reprimand measures will be taken against the employee.

iii. Usage of resources

On behalf of the company, the interests of the company must necessarily be taken into account when using resources. Material resources, resources and staff of the company cannot be used for any purpose or on behalf of any person or by serving one's interests, except where the interests of the company are met. All staff must demonstrate loyalty to the principle of "Saving all resources".

Proper use of resources in the interests of the company also necessitates proper use of time. During working hours, Company employees should use their time efficiently and not waste time on their personal work. Managerial employees cannot give personal assignments to employees.

In general it is not welcome to receive guests during working hours and to schedule personal meetings. Employees should meet and interview important visitors within a reasonable time frame, corresponding to the topic of the visit and without disrupting the workflow.

iv. Relations with other individuals or organizations in which the company establishes commercial relations

It is impossible to establish personal business relations with the company's customers, contractors or suppliers and other entities or organizations in which the company has commercial relations, to accept personal debt or goods or services from them. Personal loans in cash or in the form of goods or services are not allowed to other persons or organizations with whom the company has established commercial relations.

The following factors should be taken into account in relations with customers; no transaction can be carried out without informing or without permission, even if the customer has a profit; even if the company has a profit, the customer's weak points should not be misused and the customer should not be profited by providing incomplete or incorrect information.

The company's staff shall not require or indirectly implicate a gift from any person or company in which it establishes business relations, any gift that may, in one way or another, be it money, tickets, tickets, property, free leisure, special discounts, etc. he should not accept. Personal assistance or donations from any person or company in which the company establishes business relations should not be accepted. In the event that such conditions arise, the policies of giving and receiving gifts must be complied with.

The employee who receives a business meal offer with the company's co-operating organizations should inform his / her head directly about it and the meal payment should be made by B2B GROUP LLC. In order to pay the bill of business meals with organizations that share the same policy as the company's policy, the payment can be divided.

v. Relations with media

All activities in relations with media should comply with the company's communication protocol.

Make statements or interviews to any media organization, at seminars, conferences, etc. permission from the company management is required to participate as a speaker. No personal gain should be made from such activities.

vi. Representation of the company

Any payments arising from the activities on representation of the company in any association, trade unions or similar NGOs shall be paid to the related entity in a different way, based on a donation or on the instructions of the entity.

Payments made by a third party to a company's employee on behalf of B2B GROUP LLC to participate at seminars or perform similar services are also made to the organization and to other places on its instructions. These persons have symbolic value for the memory of that day as well as awards, signs of honor, etc. can be given.

B. Gift acceptance/presenting policy

B2B GROUP LLC should refrain from receiving gifts or material that may affect their impartiality, decisions and behavior, and offering such gifts or material to third party people and organizations. The following procedures define the framework for gifting between the company's employees and third-party people and organizations in which the company establishes business relations, and indicate the relevant principles that the company employees will follow when faced with such cases.

Procedure Rules

1. It is forbidden for company employees to accept any kind of material or gifts ("Gifts") that have economic value or do not have economic value, which may affect or affect the decision-making process while performing their duties, their impartiality, ability to work and their duties. The following are excluded from this:

(I) The gift shall be symbolic; and (II) the total value of a gift received from each individual or company in each calendar year shall not exceed 55 (fifty-five) manats or its equivalent.

In all cases, the company employee should inform the senior supervisor about the acceptance of the gift, and if the proposed gift does not meet the above requirements, the company's responsible person for the Code of ethical conduct should apply for such cases.

2. For company employees it is forbidden to accept gifts or material funds that require payment openly or indirectly.
3. For company employees it is absolutely unacceptable to accept, give or offer bribe, commission fee.
4. For company employees it is forbidden for company employees to accept or borrow money from sub-employer, suppliers, consultants, competitors or customers without any reciprocity; or to ask such individual or organization to pay their travel expenses, operating expenses or similar expenses, or to accept them.
5. Gift or promotional materials provided by the company for its customers, dealers or third parties in which it is in business relations should be approved by the company's management staff. There is no need for additional permission to distribute these approved gifts and advertising materials. Gifts given in the name of the company should have a logo of the company or an inscription indicating its belonging to the company.
6. The company may receive the relevant products and services as a gift subject to the satisfaction of the conditions provided in Article 2; products and services deemed appropriate by the receiving party's traditions and ethics B2B GROUP LLC may be given as gifts by informing the company's management personnel about it and with their permission.
7. In exceptional cases, when there is a gift required by local culture above the values established by the company's policy, these gifts can be accepted only on behalf of the company and with the permission of the company's senior employees.

C. Confidentiality policy

Information is among the most important assets that B2B GROUP LLC will use to implement their development concept. Therefore, the efficient use of data, their proper sharing and protection of privacy, honesty and access to information are the joint responsibility of all our company and employees. The compliance of management systems and processes implemented in the direction of data management and confidentiality is very important for the group to achieve maximum profit. The details of the work on this issue are given in the security policy of the company data and related documents. The following procedural rules establish confidential information for B2B GROUP LLC and establish the principles that employees should adhere to in this regard.

Procedure Rules

Confidential information is not limited to: trademarks and other intellectual property rights of B2B GROUP, coded, discovered, developed or used by the staff, as well as all kinds of innovations, processes, advertising, product packaging and naming, plans (marketing, product, technical), shareholders, business strategies, strategic partnerships and partnership information, Financial Information, Staff information, Customer List, Product Design, scientific and technical knowledge, specifications, this includes the identity of future or actual customers, information about suppliers, and all such information stored on a computer, whether written, graphically or in a readable format.

The principles for confidential information are as follows:

1. This information may not be disclosed to third parties except as required by an official body or by law. In such a case, the party disclosing the information shall first consult

- with B2B GROUP on the volume of information intended to be disclosed and enable B2B GROUP to object to the disclosure in accordance with applicable laws.
2. This data cannot be copied or rendered harmless. Necessary measures should be taken to protect, store and safeguard this information. The data is recorded with the indication of the dates of changes.
 3. Confidential files cannot be removed from the organization. Employees related to confidential documents or information to be removed from the office must act in accordance with the company's Data Security Policy.
 4. Passwords, user codes and similar information used in connection with recognition for access to company data are kept confidential and can only be disclosed to authorized users.
 5. Confidential information concerning the company should not be discussed in cafes and restaurants, canteens, elevators, transport facilities for transport services or similar public places.
 6. Confidential information is classified in accordance with the degree of confidentiality, and these are clearly recorded in the content of the information. The company's staff knows the degree of confidentiality of the information received in accordance with its duties and acts accordingly. A high degree of confidentiality is accepted in case of hesitation with respect to the degree of confidentiality and a necessary consultation is conducted with the relevant management.
 7. If it is in question the sharing of company information in the interests of the company with third party people or organizations, a confidentiality agreement on sharing data is signed before the disclosure of confidential information, or on the other hand, a written confidentiality agreement is taken. The purpose here is to ensure that the parties are aware of their responsibility in terms of the security and protection of these assets.
 8. There should be no groundless statements or rumors regarding individuals or organizations.
 9. Remuneration and wages, additional benefits, reflecting the company's policy and similar information relating to persons and personnel, are confidential and can only be disclosed to authorized persons. Information about the staff should be delivered in such a way that the individual's identity is protected. It is strictly forbidden to put pressure on other employees to disclose this information to others or to disclose it.

D. Fair working conditions policy

B2B GROUP LLC considers creation and maintenance of fair working conditions for employees as its top priority. By creating a fair, healthy and safe working environment where employees are respected and all regulations are observed, the goal is to improve and strengthen employees ' performance, development and commitment to work. The following rules define the basic principles for creating and maintaining fair working conditions in B2B GROUP LLC.

Procedure Rules

1. The company's working rules comply with all currently existing laws and regulations regarding employment and working conditions. Employees of the company, within the framework of their activities, fulfill all legal requirements and act in accordance with the legislation.

2. B2B GROUP business rules cover all employment activities, including recruitment, promotion-transfer to another job-substitution, compensation, gratuity, social benefits, etc. ensuring that it is fair.

3. It is unacceptable to discriminate among employees within the organization for language, race, color, gender, political view, religion, religion, sect, appearance and similar reasons.

4. To promote cooperation, a pleasant and harmonious working environment is created, an opportunity is created for people with different beliefs, beliefs and ideas to work in harmony.

5. Personal lives and personal distance limits of employees are respected.

- Interpersonal communication cannot be violated by third parties.
- It is forbidden to provide, distribute and receive personal information illegally, even if it is registered legally.
- It is prohibited to use or share personal information about the staff that forms the basis of the business relationship and ensures its continuity, except for the intended purposes and context, with third parties without the permission of that individual.
- Personal and family lives of all employees are respected.

6. In addition to all the secrets of the employees, their physical, sexual and spiritual secrets are also protected.

- Violation of employees ' secrets by physical, sexual or moral rudeness in the workplace or in any other place gathered together for work purposes is contrary to the law and the code of ethical conduct; the company does not tolerate such violations. The purpose here is to allow employees to work in working conditions where their physical, sexual and moral secrets are protected.
- Sexual harassment violation of physical immunity of an individual or rudeness against an individual sexually without physical contact is considered sexual violence. Accordingly, it is forbidden to exhibit any behavior defined within this context.
- In addition, those who report violence or who engage in such research are equally inadmissible.

7. No employee may claim any privileges of different sex, religion, language, or race; no one is granted special privileges of conduct. Gender, religion, language, race, etc. it is not acceptable to make concessions or to achieve it.

8. A healthy and safe physical working environment and conditions should be created for all employees.

9. It is forbidden to come to work under the influence of alcoholic beverages or narcotic substances or similar substances, or to own, use, offer or give to the above mentioned persons for any reason or other.

10. It is not permissible to threaten, intimidate or commit other violations in the workplace or to bring weapons-including weapons transported for hunting purposes-to the company's facilities.

III. APPLICABLE NORMATIVE ACTS

The company may be engaged in business activities in international markets, so the company's activities may be subject to regulations of different countries. When faced with uncertainty and hesitation regarding the rules of ethical behavior in dealing with business activities in different countries, first of all it is necessary to act in accordance with the normative

legal acts provided for in the country. If action in accordance with the rules in the country or countries where the activities are carried out can lead to negative consequences from the point of view of ethical values adopted by the company, in this case, their solution is considered within the framework of the current code on ethical behavior and procedural rules.

IV. EMPLOYEE'S DUTIES

B2B GROUP's Ethics and Compliance rules describe how to behave and perform work in accordance with Code of Conduct and related policies and procedures in detail. Compliance with these rules is the main duty of all employees. Therefore, all employees of B2B GROUP are responsible for the following:

- To act in accordance with the rules in all cases;
- To familiarize, study, understand, master and act in accordance with the code, principles and values of B2B GROUP Company;
- To learn policies and procedures related to general and specific business areas that are considered valid by the company;
- To address to their leadership about potential violations related to them or to others;
- To immediately report potential violations in relation to them or others; to inform the person responsible for compliance with the rules of Ethics and Compliance, to inform the management verbally or in written by disclosing their identity or keeping it confidential;
- To comply with "Procedural rules and methods to be followed when deciding on ethical behavior" designed to ensure that behaviors and actions comply with the codes and guide them towards problem solving;
- The person responsible for compliance with the Code of Conduct and cooperate in the investigation of ethical conduct in accordance with the Code of Conduct; keep the information related to study confidential.

A. Procedural rules and methods to be followed when deciding on ethical behavior

You should follow the steps outlined below and ask yourself the following questions as a guide to decide on the Action Plan;

1. Determination of issue, decision or problem

- Have you been given an assignment that you think is wrong?
- Are you aware of a situation that may be illegal in B2B GROUP or that is contrary to business ethics, or that is the case with your colleagues?
- You try to make a decision but are hesitant to act in accordance with business ethics. Have you encountered such a situation?

2. Think before making decision

- Prepare the summary by clearly identifying your problem or question.
- Ask yourself the question of impasse cause.
- Think about options and results.
- Think about who can be affected.
- Consult with others.

3. Making decision over preparing the Action Plan

- Identify your responsibilities.
- View all related facts and information.
- Review the company's policies, procedural guidelines and professional standards regarding the issue.
- Assess risks and think around ways to minimize them.
- Try to determine the optimal plan of action.
- Consult with others.

4. Test your decision

- Consider the questions to be asked from the point of view of ethics.
- Consider the decisions you will make in the context of the main principles of the company.
- Check that the company's policies, laws and professional standards are taken into account.
- Consult with others and take into account their opinions within the prepared Action Plan.

5. When decision is continued

- Share your decision and the reasons for it with related persons.
- Share what you have learned.
- Share your success history with others.

B. 4 questions to be reviewed

1. Is this activity or behavior consistent with laws, rules and traditions? (Standards)

- Are they in conflict with professional standards?
- Are these legitimate?

2. Is this activity or behavior proportional and fair? Would you be disappointed and disappointed if an opponent (or another) acted like that?

- How true do you think this is?

3. If this activity or behavior is made public in detail, do you think this would be a shame to our company or stakeholders? Would you feel bad about your actions and feel ashamed if others had heard of it? Do you think this could have a negative impact on you or the company?

- Which parties may be affected by this? (other employees of the company, you, shareholders etc.)

4. To what extent do you think "the perceived fact" coincides with "the objective fact"?

- How can this be reflected in newspapers?
- What would a normal person do in this kind of situation?

V. MANAGEMENT'S DUTIES

Management employees of B2B GROUP LLC bear additional responsibility in addition to their duties established for employees within the framework of these Ethics and Compliance rules. Accordingly the management applies to the area of responsibility of the employees:

- Create and maintain a company culture and business environment that will promote what is stated in the code of ethics;
- Set an example for others to follow ethical conduct; and manage educational work for staff on ethical conduct;
- Support employees to ask questions and fill in complaints and notifications related to the code of ethical conduct;
- Guide them on what issues a consultation should be held, to carefully review all concerns related to the code of conduct and, if deemed necessary, to address them as soon as possible;
- Minimize the risks associated with the code of ethical conduct and to establish all the activities responsible for it by applying the necessary methods and approaches to ensure compliance with the code of ethical conduct.

VI. DUTIES OF THE RESPONSIBLE PERSON FOR COMPLIANCE WITH THE REQUIREMENTS OF CODE OF CONDUCT

- Provide guidance, advice and support to the company's employees on questions and issues raised by them related to the Code of Conduct;
- Provide support for the resolution of any ethical conduct violations in the company in which it works and is informed;
- Address any complaint or management that cannot be resolved within the company;
- Report to management about all complaints and notices with information;
- Act as a contact person in any research conducted by the management and to provide the necessary support during the research;
- Oversee the effectiveness of educational training on the Code of Conduct in the company in which it works and provide support and guidance when required.

VII. OTHER DUTIES

- B2B GROUP is responsible for the effective performance of the company's Code of Conduct developed in this context and the creation of an incentive environment
- All policies relating to the Code of Conduct are reviewed, re-processed and documented on the basis of management's recommendations and the results of the review are reported to the relevant employees of the company.
- Company management is responsible for the following:
 - clarify these policies and codes, to provide employees with information about the Code of Conduct and to conduct regular trainings on Ethics and Compliance in order to maintain continuous communication with employees in this regard;
 - ensure that the newly hired employee is familiar with the Code of Conduct rules, inform them about this issue and ensure that the employee has signed a declaration form on ethical conduct;
 - to ensure that employee has signed an annual verification form on the Code of Conduct and the latest information been has included in the declaration.

- Those responsible for the management of the company together with the company's management are responsible for the following:
 - Ensure confidentiality of complaints and notifications issued under the Code of Conduct and protect persons in case of such complaints;
 - Ensure safety of employee's work who complains or sends a notification;
 - Ensure that the complaints and notices are examined in a timely and fair, continuous and sensitive manner and to take the necessary measures with determination against the violations.

VIII. CONTRADICTION WITH THE CODE OF ETHICAL CONDUCT RULES

Disciplinary action will be taken against those who act contrary to the Code of Conduct or the company's policies and procedures, including one-time termination. Disciplinary action also applies to persons who confirm or direct wrong conduct and actions contrary to the code of ethics, as well as to persons who, if they are aware, do not raise questions about a possible violation or do not give information about it.

We are responsible for investigating and resolving all complaints and notices of violation of the code of ethical conduct and related policies. Makes a report to the Board of Directors of the company and is formed on the basis of the decision of the Board of Directors

The company carries out its activities within the framework of the following principles:

- *Keeps complaints or notifications and the identity of the complainant confidential.
- Makes the investigation as confidential as possible.
- The relevant department is authorized to directly request information, documents and evidence related to the investigation. It can analyze all information and documents only within the main boundaries of the study.
- A written protocol of the research process is issued. Adds information, evidence-evidence and documents to the protocol.
- Protocol is signed by management and its members.
- The investigation is carried out without delay and is resolved as soon as possible.
- Relevant departments and competent authorities are informed about the results of the work.
- During the performance of their duties, the chairman and members of the administration act independently and are not affected by the heads of departments and organizational hierarchy. It cannot be subjected to any pressure or suggestion on the issue.
- An "expert opinion" may be applied and a consultation with the experts may be made to ensure that necessary measures will be taken to avoid violating the confidentiality principles during the investigation if deemed necessary by the management.

If you have any questions or have any concerns about possible violations, please contact the following e-mail, mailing addresses or by phone directly.

E-mail: info@b2bgroup.az

Address: 45 Aliashraf Alizade st., Baku AZ1008, Azerbaijan

Tel: +99412 310 71 18