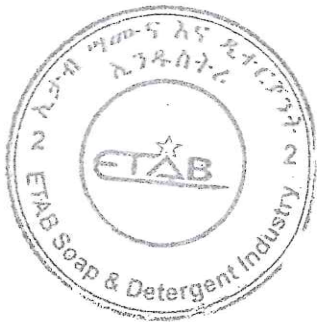




MEMORANDUM OF UNDERSTANDING
BETWEEN
DILLA UNIVERSITY
AND
ETAB SOAP FACTORY
MUTUALLY BENEFICIAL AREAS OF COOPERATION



APRIL 2021