

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

13. Accrual expenses

	30 June 2023 VND	1 Jan 2023 VND
Short-term accrual expenses		
Interest expense	260,106,468,878	252,454,295,802
Promotion expense	137,568,533,181	89,620,707,873
Others	161,667,317,621	118,433,542,963
Total	559,342,319,680	460,508,546,638
Long-term accrual expenses		
Accruals for cost of Industrial zone land and apartments	607,213,132,506	489,620,146,455
Accruals for infrastructure maintenance	45,000,000,000	42,000,000,000
Total	652,213,132,506	531,620,146,455

14. Other payables

	30 June 2023 VND	1 Jan 2023 VND
Other short-term payables		
Interest expense and dividend payable	11,894,518,730	13,054,336,339
Trade union fee, social and health insurance	69,655,020,600	82,442,379,267
Others	279,404,602,806	323,015,554,062
Total	360,954,142,136	418,512,269,668
Other long-term payables		
Apartment maintenance fund	37,167,887,846	35,988,226,008
Others	23,687,325,232	25,044,894,554
Total	60,855,213,078	61,033,120,562