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<?xml version="1.0" encoding="UTF-8"?>
<!-- 本案例文件僅含Samsung永續報告部分內容，由屏大周國華老師研究團隊成員蘇佳成編製 -->
<xbrli:xbrl xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation=
"http://xbrl.org/2006/xbrldi http://www.xbrl.org/2006/xbrldi-2006.xsd"
xmlns:ifrs_sds_entry_point="
https://xbrl.ifrs.org/taxonomy/2022-05-25/ifrs_sds/ifrs_sds_entry_point"
xmlns:rol_ifrs_s1_2022-05-25="
https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s1_2022-05-25" xmlns:gen="
http://xbrl.org/2008/generic" xmlns:rol_dim="
https://xbrl.ifrs.org/role/ifrs_sds/dimensions_2022-05-25" xmlns:ref="
http://www.xbrl.org/2006/ref" xmlns:xbrldt="http://xbrl.org/2005/xbrldt"
xmlns:rol_ifrs_s2_2022-05-25="
https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s2_2022-05-25" xmlns:xl="
http://www.xbrl.org/2003/XLink" xmlns:ifrs-sds="
https://xbrl.ifrs.org/taxonomy/2022-05-25/ifrs-sds" xmlns:utr="
http://www.xbrl.org/2009/utr" xmlns:link="http://www.xbrl.org/2003/linkbase"
xmlns:enum2="http://xbrl.org/2020/extensible-enumerations-2.0" xmlns:xlink="
http://www.w3.org/1999/xlink" xmlns:rol_im_1_2022-05-25="
https://xbrl.ifrs.org/role/ifrs_sds/rol_im_1_2022-05-25" xmlns:dtr-types_2="
http://www.xbrl.org/dtr/type/2022-03-31" xmlns:dtr-types="
http://www.xbrl.org/dtr/type/2020-01-21" xmlns:iso4217="
http://www.xbrl.org/2003/iso4217" xmlns:reference="http://xbrl.org/2008/reference"
xmlns:xbrldi="http://xbrl.org/2006/xbrldi" xmlns:label="http://xbrl.org/2008/label"
xmlns:xbrli="http://www.xbrl.org/2003/instance">
  <link:schemaRef xlink:type="simple" xlink:href=
  "../IFRSSDT_2022-05-25/ifrs_sds_entry_point_2022-05-25.xsd"/>
  <xbrli:context id="From20210101To20211231">
    <xbrli:entity>
      <xbrli:identifier scheme="https://global.krx.co.kr/main/main.jsp">00593
      </xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:startDate>2021-01-01</xbrli:startDate>
      <xbrli:endDate>2021-12-31</xbrli:endDate>
    </xbrli:period>
  </xbrli:context>
  <xbrli:context id="Context_Duration_PerflourinatedCarbonsMember">
    <xbrli:entity>
      <xbrli:identifier scheme="https://global.krx.co.kr/main/main.jsp">00593
      </xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:startDate>2021-01-01</xbrli:startDate>
      <xbrli:endDate>2021-12-31</xbrli:endDate>
    </xbrli:period>
    <xbrli:scenario>
      <xbrldi:explicitMember dimension="ifrs-sds:PollutantAxis">
      ifrs-sds:PerflourinatedCarbonsMember</xbrldi:explicitMember>
    </xbrli:scenario>
  </xbrli:context>
  <xbrli:unit id="MetricTonnesOfCO2Equivalent">
    <xbrli:measure>utr:tCO2e</xbrli:measure>
  </xbrli:unit>
  <xbrli:unit id="Gigajoule">
    <xbrli:measure>utr:GJ</xbrli:measure>
  </xbrli:unit>
  <xbrli:unit id="CubicMetre">
    <xbrli:measure>utr:m3</xbrli:measure>
  </xbrli:unit>
  <ifrs-sds:GrossScope1GreenhouseGasEmissions decimals="-3" contextRef=
  "From20210101To20211231" unitRef="MetricTonnesOfCO2Equivalent">7604000
  </ifrs-sds:GrossScope1GreenhouseGasEmissions>
  <ifrs-sds:GrossScope1GreenhouseGasEmissions decimals="-3" contextRef=
  "Context_Duration_PerflourinatedCarbonsMember" unitRef=
  "MetricTonnesOfCO2Equivalent">4787000</ifrs-sds:GrossScope1GreenhouseGasEmissions>

  <ifrs-sds:Scope1EmissionsLongTermAndShortTermStrategyTargetsAndPerformanceAnalysisTe
  xtBlock contextRef="From20210101To20211231">Strategy:
We plan to continually make efforts to reduce greenhouse gas emissions by expanding
the use of renewable energy, improving process gas treatment efficiency, developing
alternative gases, replacing high-efficiency facilities, etc.
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Performance analysis:
Our total GHG emissions in 2021 stand at 17.4 million tonnes CO2e, a 17% increase from the previous year. The total GHG emissions increased due to the installation and activation of the new semiconductor manufacturing lines. In 2021, we reduced GHG emissions by a total of 6.41 million tonnes through 476 projects including improving gas treatment equipment efficiency, installing high-efficiency equipment, and enhancing manufacturing efficiency.
</ifrs-sds:Scope1EmissionsLongTermAndShortTermStrategyTargetsAndPerformanceAnalysisTextBlock>
  <ifrs-sds:EnergyConsumed decimals="0" contextRef="From20210101To20211231" unitRef="Gigajoule">135360000</ifrs-sds:EnergyConsumed>
  <ifrs-sds:WaterWithdrawn decimals="0" contextRef="From20210101To20211231" unitRef="CubicMetre">185426780</ifrs-sds:WaterWithdrawn>
  <ifrs-sds:EffortsToMinimizeUsageOfIEC62474DeclarableSubstancesTextBlock contextRef="From20210101To20211231">We are equipped with a rigorous pre-inspection and follow-up management system for parts and raw materials to prevent hazardous substances from entering our products. We set the Standards for the Control of Substances Used in Products based on global standards and voluntarily establish reduction plans for the use of potentially hazardous substances, such as polyvinyl chloride (PVC), brominated flame retardants (BFRs), beryllium, and antimony, as well as legally regulated substances.
  </ifrs-sds:EffortsToMinimizeUsageOfIEC62474DeclarableSubstancesTextBlock>

  <ifrs-sds:EffortsToDesignForNewAndEmergingUsagePatternsWithRespectToEnergyEfficiencyInAllProductCategoriesTextBlock contextRef="From20210101To20211231">In 2021, the annual energy consumption of our products was reduced by an average of 33% compared to 2009 through the implementation of the high-efficiency heat exchangers for air conditioners, enhanced cleaning power for washers, and high-efficiency driver ICs for TVs.
  </ifrs-sds:EffortsToDesignForNewAndEmergingUsagePatternsWithRespectToEnergyEfficiencyInAllProductCategoriesTextBlock>
  <ifrs-sds:WaterConsumed decimals="0" contextRef="From20210101To20211231" unitRef="CubicMetre">148372015</ifrs-sds:WaterConsumed>
</xbrli:xbrl>
```