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1  <?xml version="1.0" encoding="UTF-8"?>
2  <!-- Generated by Fujitsu Interstage XWand B0255 -->
3  <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:combined_entry_point=
    "http://xbrl.ifrs.org/taxonomy/ifrs_sds/2024-04-26/ifrs_sds/ifrs_sds" xmlns:gen=
    "http://xbrl.org/2008/generic" xmlns:ref="http://www.xbrl.org/2006/ref" xmlns:ifrs-sds
    = "https://xbrl.ifrs.org/taxonomy/2024-04-26/ifrs-sds" xmlns:xbrldt=
    "http://xbrl.org/2005/xbrldt" xmlns:ifrs-ibg=
    "https://xbrl.ifrs.org/taxonomy/2024-04-26/ifrs-ibg" xmlns:rol_ifrs_s1_2024-04-26=
    "https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s1_2024-04-26" xmlns:xl=
    "http://www.xbrl.org/2003/XLink" xmlns:rol_dim=
    "https://xbrl.ifrs.org/role/ifrs_sds/dimensions_2024-04-26"
    xmlns:rol_ifrs_s2_2024-04-26=
    "https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s2_2024-04-26" 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:dtr-types=
    "http://www.xbrl.org/dtr/type/2022-03-31" xmlns:dtr-types_2=
    "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:accton="https://www.accton.com.tw/ifrs_sds" xmlns:rol_ifrs_s2ibg_2024-04-26=
    "https://xbrl.ifrs.org/role/ifrs_ibg/rol_ifrs_s2ibg_2024-04-26" xmlns:xbrli=
    "http://www.xbrl.org/2003/instance">
4      <link:schemaRef xlink:type="simple" xlink:href="ifrs_sds_2024-04-26.xsd"/>
5      <xbrli:context id="Context_Duration">
6        <xbrli:entity>
7          <xbrli:identifier scheme="http://www.twse.com.tw">2345</xbrli:identifier>
8        </xbrli:entity>
9        <xbrli:period>
10         <xbrli:startDate>2024-01-01</xbrli:startDate>
11         <xbrli:endDate>2024-12-31</xbrli:endDate>
12       </xbrli:period>
13     </xbrli:context>
14     <xbrli:context id=
    "Context_Duration_CarbonDioxideC02Member_Category1PurchasedGoodsAndServicesMember">
15       <xbrli:entity>
16         <xbrli:identifier scheme="http://www.twse.com.tw">2345</xbrli:identifier>
17       </xbrli:entity>
18       <xbrli:period>
19         <xbrli:startDate>2024-01-01</xbrli:startDate>
20         <xbrli:endDate>2024-12-31</xbrli:endDate>
21       </xbrli:period>
22       <xbrli:scenario>
23         <xbrldi:explicitMember dimension="ifrs-sds:ConstituentGreenhouseGasAxis">
            ifrs-sds:CarbonDioxideC02Member</xbrldi:explicitMember>
24         <xbrldi:explicitMember dimension="ifrs-sds:Scope3EmissionsCategoriesAxis">
            ifrs-sds:Category1PurchasedGoodsAndServicesMember</xbrldi:explicitMember>
25       </xbrli:scenario>
26     </xbrli:context>
27     <xbrli:context id="Context_Duration_CommunicationsEquipmentMember">
28       <xbrli:entity>
29         <xbrli:identifier scheme="http://www.twse.com.tw">2345</xbrli:identifier>
30       </xbrli:entity>
31       <xbrli:period>
32         <xbrli:startDate>2024-01-01</xbrli:startDate>
33         <xbrli:endDate>2024-12-31</xbrli:endDate>
34       </xbrli:period>
35       <xbrli:scenario>
36         <xbrldi:explicitMember dimension="ifrs-ibg:ProductCategoryAxis">
            ifrs-ibg:CommunicationsEquipmentMember</xbrldi:explicitMember>
37       </xbrli:scenario>
38     </xbrli:context>
39     <xbrli:unit id="tc02e">
40       <xbrli:measure>utr:tc02e</xbrli:measure>
41     </xbrli:unit>
42     <xbrli:unit id="module">
43       <xbrli:measure>accton:module</xbrli:measure>
44     </xbrli:unit>
45     <xbrli:unit id="unit">

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46     <xbrli:measure>accton:unit</xbrli:measure>
47 </xbrli:unit>
48
    <ifrs-sds:IdentityOfGovernanceBodysOrIndividualsResponsibleForOversightOfRisksAndOpp
    ortunitiesExplanatory contextRef="Context_Duration">
    本公司設置公司治理委員會，本委員會至少由三名董事(下稱成員)組成之，其中應有半數以上為
    獨立董事，由董事會決議委任之。本委員會成員之任期與委任之董事會屆期相同。
    </ifrs-sds:IdentityOfGovernanceBodysOrIndividualsResponsibleForOversightOfRisksAndOp
    portunitiesExplanatory>
49 <ifrs-sds:AbsoluteGrossScope1GHGEmissions decimals="0" contextRef=
    "Context_Duration_CarbonDioxideCO2Member_Category1PurchasedGoodsAndServicesMember"
    unitRef="tCO2e">150</ifrs-sds:AbsoluteGrossScope1GHGEmissions>
50 <ifrs-sds:AbsoluteGrossScope3GHGEmissions decimals="0" contextRef=
    "Context_Duration_CarbonDioxideCO2Member_Category1PurchasedGoodsAndServicesMember"
    unitRef="tCO2e">360</ifrs-sds:AbsoluteGrossScope3GHGEmissions>
51 <ifrs-ibg:ProductionUnits decimals="0" contextRef=
    "Context_Duration_CommunicationsEquipmentMember" unitRef="module">150000
    </ifrs-ibg:ProductionUnits>
52 <ifrs-ibg:ProductionUnits decimals="0" contextRef="Context_Duration" unitRef="unit">
    150000</ifrs-ibg:ProductionUnits>
53 </xbrli:xbrl>
54

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