

April 22, 2024

Quek Leng Chuang
Chief Executive Officer
ESGL Holdings Ltd
101 Tuas South Avenue 2
Singapore 637226

Statement on Form F-1

2024

Re: ESGL Holdings Ltd
Registration

Filed April 12,

File No. 333-278644

Dear Quek Leng Chuang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Claudia

Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

David Levine, Esq.