
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of February 2024

Commission File Number: 001-41657

CBL INTERNATIONAL LIMITED
(Registrant's Name)

**Level 23-2, Menara Permata Sapura
Kuala Lumpur City Centre
50088 Kuala Lumpur
Malaysia**
(Address of Principal Executive Offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Change in Registrant's Certifying Accountant

Discontinuation of the Services from the Company's Independent Registered Public Accounting Firm

Union Power HK CPA Limited ("Union Power") notified CBL International Limited (the "Company") that Union Power had resigned as the Company's independent certified public accounting firm effective as of January 26, 2024. Union Power advised the Company that its decision to resign was due to the health condition of their audit engagement partner who is not fit to continue with the engagement.

Union Power served as the Company's independent registered public accounting firm from December 8, 2023 to January 26, 2024. Union Power did not audit the Company's financial statements for any year.

During the period from December 8, 2023 through January 26, 2024:

- (i) there were no disagreements between the Company and Union Power on any matter of accounting principles or practices, financial statements disclosure, or auditing scope or procedures; and
- (ii) there were no "reportable events" as that term is described in Item 16F(a)(1)(v) of the Form 20-F.

Moreover, Union Power had not commenced any audit work and did not issue any report on the Company's financial statements that contained an adverse opinion or a disclaimer of opinion, or a qualified or modified opinion as to uncertainty, audit scope or accounting principle, or make a determination whether the Company would continue as a going concern.

The Company provided Union Power with a copy of the above disclosure and requested that Union Power furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether or not it agrees with the above statement. A copy of Union Power's letter is filed as Exhibit 16.1 to this Form 6-K.

Appointment of the New Independent Registered Public Accounting Firm

The Company has appointed MRI Moores Rowland LLP ("MRI") as successor auditor of the Company effective February 23, 2024 to audit the Company's consolidated financial statements as of and for the fiscal year ended December 31, 2023. The appointment of MRI has been considered and approved by both the audit committee and the board of directors of the Company.

During the Company's two most recent fiscal years and through February 23, 2024, neither the Company nor anyone acting on the Company's behalf consulted MRI with respect to any of the matters or reportable events set forth in Item 16F(a)(2)(i) and (ii) of the Form 20-F.

EXHIBITS

Exhibit No.	Description
16.1	Letter of Union Power HK CPA Limited dated February 23, 2024, regarding change in independent registered public accounting firm.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

CBL International Limited

By: /s/ Teck Lim Chia

Name: Teck Lim Chia

Title: Chief Executive Officer

Date: February 23, 2024



眾環香港會計師事務所有限公司
UNION POWER HK CPA LIMITED

**Chartered Accountants
Certified Public Accountants**

香港灣仔告士打道 50 號馬來西亞大廈 18 字樓 1801 室
Unit 1801, 18/F, Malaysia Building, 50 Gloucester Road, Wanchai, Hong Kong.
Tel: (852) 2528 1768 (10 lines) Fax: (852) 2388 2086 E-mail: a@upicpa-hk.com

Exhibit 16.1

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549-7561

Commissioners:

We have read Form 6-K of CBL International Limited ("CBL International" or "the Company") dated February 23, 2024, and have the following comments:

1. We agree with the statements made in the section of "Discontinuation of the Services from the Company's Independent Registered Public Accounting Firm" concerning our Firm.
2. We have no basis on which to agree or disagree with the statements made in the section of "Appointment of the New Independent Registered Public Accounting Firm".

Union Power HK CPA Limited

Certified Public Accountants,

A Professional Corporation

New York, New York

Dated: February 23, 2024