



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 2, 2021

Richard Byworth  
Chief Executive Officer  
Diginex Ltd  
35/F Two International Finance Centre  
8 Finance Street, Central  
Hong Kong

**Re: Diginex Ltd**  
**Registration Statement on Form F-1**  
**Filed January 29, 2021**  
**File No. 333-252530**

Dear Mr. Byworth:

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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David A. Sakowitz, Esq.