



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2024

Mark Blick  
Chief Executive Officer and Director  
Diginex Ltd  
Smart-Space Fintech 2, Room 3  
Unit 401-404 Core C  
Cyberport, Telegraph Bay  
Hong Kong

**Re: Diginex Ltd**  
**Amendment No. 3 to Draft Registration Statement on Form F-1**  
**Submitted August 13, 2024**  
**CIK No. 0002010499**

Dear Mark Blick:

We have reviewed your amended draft registration statement and have the following comment.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments.

Confidential Draft Registration Statement Filed on Form F-1 on August 13, 2024

Corporate History

The Restructuring, page 32

1. Please given retroactive effect throughout the document to the stock-split consummated on July 15, 2024.

Please contact Joseph Kempf at 202-551-3352 or Robert Littlepage at 202-551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Matthew Crispino at 202-551-3456 or Jan Woo at 202-551-3453 with any other questions.

August 30, 2024

Page 2

Sincerely,

Division of Corporation Finance  
Office of Technology