



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2025

Andrew Yeo  
Chief Executive Officer  
Phaos Technology Holdings (Cayman) Ltd  
83 Science Park Dr,  
#02-01 & #04-01A/B The Curie, Singapore Science Park 1  
Singapore 118258

**Re: Phaos Technology Holdings (Cayman) Ltd  
Amendment No. 1 to Registration Statement on Form F-1  
Filed February 19, 2025  
File No. 333-284137**

Dear Andrew Yeo:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. 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 any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our January 23, 2025 letter.

Amendment No. 1 to Registration Statement on Form F-1 filed February 19, 2025

Financial Statements, page F-1

1. Please update the financial statements pursuant to the guidance in Item 8.A.5 of Form 20-F. See also Item 4 of Form F-1.

General

2. We note your response to comment 6, but it does not appear to be completely responsive to our comment. Please refile your exhibits in text-searchable format. In this regard, we note that exhibits 3.1, 10.1-10.13, 10.15-10.16, and 10.18-10.22 are not in text-searchable format. See Item 301 of Regulation S-T.

March 6, 2025

Page 2

Please contact Al Pavot at 202-551-3738 or Terence O'Brien at 202-551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Robert Augustin at 202-551-8483 or Katherine Bagley at 202-551-2545 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: William S. Rosenstadt