

September 14, 2023

Fu Xiaowei
Chief Executive Officer
YY Group Holding Ltd.
60 Paya Lebar Road
#05-43 Paya Lebar Square
Singapore 409051

Re: YY Group Holding
Draft Registration
Submitted August
CIK No. 0001985337

Ltd.
Statement on Form F-1
18, 2023

Dear Fu Xiaowei:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

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 our comments apply 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 these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Form F-1 filed August 18, 2023 as a Draft Registration Statement
Cover Page

1. In light of your dual-class capital structure, please revise your disclosure as follows:

Please disclose the percentage of outstanding shares the Class B ordinary shareholders must maintain to continue control the outcome of matters submitted to shareholders for approval.

Please also disclose that your capital structure may have anti-takeover effects preventing a change in control transaction that Class A ordinary shareholders might

Fu Xiaowei
FirstName
YY Group LastNameFu
Holding Ltd. Xiaowei
Comapany 14,
September NameYY
2023 Group Holding Ltd.

September
Page 2 14, 2023 Page 2
FirstName LastName
consider in their best interest.

Further, please disclose your controlling shareholder(s)' ability to control matters requiring shareholder approval, including the election of directors, amendment of organizational documents, and approval of major corporate

transactions, such as a
change in control, merger, consolidation, or sale of assets.
Include this disclosure on
your prospectus cover page.

In addition, please disclose that future issuances of Class B
ordinary shares may be
dilutive to Class A ordinary shareholders. Make conforming
changes to your risk
factor disclosure.
About This Prospectus, page ii

2. In the last sentence of the paragraph, you state that you have not
independently verified
the data. Under the federal securities laws, the company is
responsible for all
information contained within its registration statement and should not
include language
that suggests otherwise. Please delete this statement.
Prospectus Summary, page 1

3. Please balance your disclosure of the increase in revenues for the
years ended December
31, 2021 and December 31, 2022 by including the increase in cost of
revenue for the same
time periods.
We depend on a small number of individuals who constitute our current
management., page 10

4. Please revise the risk factor to identify the senior managers and key
personnel upon whom
you depend.
Enforcement of Civil Liabilities, page 23

5. Please expand your disclosures to address an investor's ability to
effect service of process
within the United States on the foreign private issuer or any person.
Management Discussion and Analysis of Financial Condition and Results of
Operations, page 30

6. Please describe, and quantify to the extent possible, any known trends
and uncertainties
that have had or that you reasonably expect will have a material
favorable or unfavorable
impact on your revenue or results of operations, in light of the
impact of COVID-19 on
your business. For example, quantify the reduction or increase in your
sales or revenues
during these periods. Also, expand your disclosure regarding the
impact of the COVID-
19 pandemic on your business to include the government's Job Support
Scheme. Please
detail how much longer you will receive these funds from the
government.

7. On page 35 you state that "management is of the opinion that the
Company has sufficient
funds to meet its working capital requirements and debt obligations,
for at least the next
Fu Xiaowei
FirstName
YY Group LastNameFu
Holding Ltd. Xiaowei
Comapany 14,
September NameYY
2023 Group Holding Ltd.

September
Page 3 14, 2023 Page 3
FirstName LastName
12 months from the issuance date of the consolidated financial
statements." Please revise
to update this statement as of a recent date, as well as to clarify
whether such statement
depends on receipt of the proceeds of this offering.
Results of Operations
Comparison of Years Ended December 31, 2022 and 2021, page 32

8. Please expand your discussion to provide a quantified analysis of the
significant drivers
behind the material changes in your results of operations. For each
period discussed,
please quantify the changes and the impact of the changes on the

material drivers and discuss the underlying causes for these changes. In addition, please provide information regarding the impact of foreign currency fluctuations on the results of the company as appropriate. Please refer to Item 5 of Form 20-F. Internal Control over Financial Reporting, page 41

9. We note your disclosure considering your material weaknesses in your internal control over financial reporting, as defined in the standards established by the PCAOB, and other control deficiencies. Please provide a risk factor that addresses this issue. Expand business and operations through acquisitions, joint ventures and/or strategic alliances, page 71

10. We note your disclosure that you "plan to explore opportunities to collaborate with suitable partners in related industries through strategic alliances, joint ventures, acquisitions, and investments." Please expand your disclosure in this section to more fully discuss your acquisition strategy, including the factors that you will consider in deciding whether or not to acquire complementary businesses. Please also revise to indicate any acquisition that are currently under consideration and describe them or, if none are currently under consideration, please state this. Related Party Transactions, page 95

11. We note V Capital Quantum Sdn Bhd was a founding shareholder. Please revise your disclosure to include the consulting fee that V Capital Quantum Sdn Bhd will receive in connection with the offering and briefly describe the services provided. If any insiders are members of V Capital Quantum Sdn Bhd, please disclose that as well. If you do not believe that V Capital Quantum Sdn Bhd is a related party, please provide us with your analysis. Please also update the related party balances on page 96 as of a recent date. General

12. Please provide us with supplemental copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, have presented or expect to present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not you retained, or intend to retain, copies of Fu Xiaowei YY Group Holding Ltd. September 14, 2023 Page 4

those communications. Please contact the staff member associated with the review of this filing to discuss how to submit the materials, if any, to us for our review.

You may contact Amy Geddes at 202-551-3304 or Angela Lumley at 202-551-3398 if you have questions regarding comments on the financial statements and related matters. Please contact Scott Anderegg at 202-551-3342 or Lilyanna Peyser at 202-551-3222 with any other questions.

FirstName LastNameFu Xiaowei
Comapany NameYY Group Holding Ltd.
Corporation Finance
September 14, 2023 Page 4
FirstName LastName

Sincerely,
Division of
Office of Trade &