

August 22, 2023

Alex Wu
Chief Financial Officer
NaaS Technology Inc.
Newlink Center, Area G, Building 7, Huitong Times Square
No.1 Yaojiayuan South Road, Chaoyang District
Beijing, 100024
The People's Republic of China

Inc.
Fiscal Year Ended December 31, 2022
August 9, 2023

Re: NaaS Technology
Form 20-F for the
Response dated
File No. 001-38235

Dear Alex Wu:

We have reviewed your August 9, 2023 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 28, 2023 letter.

Response dated August 9, 2023

Item 16I. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections, page 103

1. We note your response to comment 4. Item 16I(b) of Form 20-F states: Also, any such issuer that uses a variable-interest entity or any similar structure [emphasis added] that results in additional foreign entities being consolidated in the financial statements of the registrant is required to provide the below disclosures for itself and its consolidated foreign operating entity or entities. Additionally, page 15 of our Release No. 34-93701, Holding Foreign Companies Accountable Act Disclosure, clarifies that a registrant should look through a VIE or any structure [emphasis added] that results in additional foreign entities being consolidated in the financial statements of the registrant and provide the required disclosures about any consolidated operating

Alex Wu
NaaS Technology Inc.
August 22, 2023
Page 2

company or companies in the relevant jurisdiction. As previously requested, please provide us with the information required by Items 16I(b)(2), (b)(3) and (b)(5) for all of your consolidated foreign operating entities in your supplemental response.

Please contact Austin Pattan at (202) 551-6756 or Jennifer Gowetski at (202) 551-3401 with any questions.

FirstName LastNameAlex Wu

Corporation Finance
Comapany NameNaaS Technology Inc.

Program
August 22, 2023 Page 2
cc: Shu Du
FirstName LastName

Sincerely,

Division of

Disclosure Review