

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

FORM S-8  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**IRIS ENERGY LIMITED**

(Exact name of registrant as specified in its charter)

**Australia**  
(State or other jurisdiction of  
incorporation or organization)

**Not Applicable**  
(I.R.S. Employer  
Identification Number)

**Level 12, 44 Market Street**  
**Sydney, NSW 2000 Australia**  
(Address of Principal Executive Offices)

**Iris Energy 2023 Long-Term Incentive Plan**  
(Full title of the plan)

**Cogeny Global Inc.**  
**122 E. 42<sup>nd</sup> Street, 18<sup>th</sup> Floor**  
**New York, New York 10168**  
(Name and address of agent of service)

**(800) 221-0102**  
(Telephone number, including area code, of agent for service)

*Copy to:*

**Byron B. Rooney**  
**Marcel R. Fausten**  
**Davis Polk & Wardwell LLP**  
**450 Lexington Avenue**  
**New York, New York 10017**  
**(212) 450-4000**

**Cesilia Kim**  
**Iris Energy Limited**  
**Level 12, 44 Market Street**  
**Sydney, NSW 2000 Australia**  
**+61 2 7906 8301**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

## REGISTRATION OF ADDITIONAL SHARES PURSUANT TO GENERAL INSTRUCTION E

Pursuant to General Instruction E of Form S-8, Iris Energy Limited (doing business as IREN) (the "Company") is filing this Registration Statement with the Securities and Exchange Commission (the "Commission") to register 3,000,000 additional common shares, no par value, under the 2023 Long-Term Incentive Plan. This Registration Statement hereby incorporates by reference the contents of the Company's Registration Statement on Form S-8 filed with the Commission on June 30, 2023 (File No. [333-273071](#)). In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of the Form S-8 has been omitted from this Registration Statement.

### PART II

#### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

##### Item 3. Incorporation of Documents by Reference.

The following documents filed or to be filed (other than portions of those documents furnished or otherwise not deemed filed) by the Company with the Securities and Exchange Commission (the "Commission") are incorporated into this Registration Statement by reference, as of their respective dates:

- (1) The Company's annual report on Form 20-F for the year ended June 30, 2023, filed with the Commission on September 13, 2023 (File No. [001-41072](#)), which contains the Company's audited financial statements for the latest fiscal year for which such statements have been filed;
- (2) The Company's report on Form 6-K furnished to the Commission on July 18, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on August 11, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on August 29, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on October 6, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on October 20, 2023 (only with respect to the second Report on Form 6-K filed on such date) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on November 30, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on December 7, 2023 (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on December 15, 2023 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on January 16, 2024 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on February 14, 2024 (but excluding Exhibit 99.1 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on February 15, 2024 (but excluding Exhibits 99.1 and 99.2 thereto) (File No. [001-41072](#)), the Company's report on Form 6-K furnished to the Commission on March 21, 2024 (File No. [001-41072](#)) and the Company's report on Form 6-K furnished to the Commission on May 15, 2024 (but excluding Exhibits 99.1, 99.2 and 99.5 thereto) (File No. [001-41072](#)); and
- (3) The description of the Company's share capital contained in the Company's Registration Statement on Form 8-A dated November 16, 2021 (File No. [001-41072](#)) filed under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities then remaining unsold shall be deregistered, including any reports of foreign private issuers on Form 6-K submitted during such period (or portion thereof) that is identified in such form as being incorporated by reference into this Registration Statement, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such documents. The Company is not incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed "filed" with the Commission.

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For purposes of this Registration Statement and the related prospectus, any statement contained in a document incorporated or deemed to be incorporated by reference shall be deemed to be modified or superseded to the extent that a statement contained herein or in a subsequently filed document which also is or is deemed to be incorporated herein by reference modifies or replaces such statement. Any statement so modified shall not be deemed in its unmodified form to constitute part of this Registration Statement or the related prospectus.

**Item 8. Exhibits.**

The following documents are filed as exhibits to this Registration Statement:

<b>Exhibit Number</b>	<b>Exhibit Index</b>
4.1	Constitution of the Registrant, as currently in effect (incorporated by reference to Exhibit 4.1 of the Company's Registration Statement on Form S-8, filed with the Securities and Exchange Commission on November 24, 2021 (File No. <a href="#">333-261320</a> )).
5.1*	<a href="#">Opinion of Clifford Chance LLP.</a>
23.1*	<a href="#">Consent of Armanino LLP, independent registered public accounting firm.</a>
23.2*	<a href="#">Consent of Raymond Chabot Grant Thornton LLP, independent registered public accounting firm.</a>
23.3*	<a href="#">Consent of Clifford Chance LLP (included in Exhibit 5.1).</a>
24.1*	<a href="#">Power of Attorney (included on the signature page hereto).</a>
107.1*	<a href="#">Filing Fee Table</a>

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\* Filed herewith.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Sydney, Australia, on June 27, 2024.

**IRIS ENERGY LIMITED**

By: /s/ Daniel Roberts  
Name: Daniel Roberts  
Title: Co-Chief Executive Officer

By: /s/ William Roberts  
Name: William Roberts  
Title: Co-Chief Executive Officer

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## POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that each person whose signature appears below hereby severally constitutes and appoints each of Registrant's co-principal executive officers and principal financial officer (currently Daniel Roberts, William Roberts and Belinda Nucifora, respectively) as such person's true and lawful attorney-in-fact and agent, each acting alone, with full power of substitution and resubstitution, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and all documents relating thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto such attorneys-in-fact and agents, each acting alone, full power and authority to do and perform each and every act and thing necessary or advisable to be done in and about the premises, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that such attorneys-in-fact and agents, each acting alone, or such person's substitute or substitutes, lawfully may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<b><u>Signature</u></b>	<b><u>Title</u></b>	<b><u>Date</u></b>
<u>/s/ Daniel Roberts</u> Daniel Roberts	Co-Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	June 27, 2024
<u>/s/ William Roberts</u> William Roberts	Co-Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	June 27, 2024
<u>/s/ Belinda Nucifora</u> Belinda Nucifora	Chief Financial Officer <i>(Principal Accounting Officer)</i>	June 27, 2024
<u>/s/ David Bartholomew</u> David Bartholomew	Director	June 27, 2024
<u>/s/ Christopher Guzowski</u> Christopher Guzowski	Director	June 27, 2024
<u>/s/ Michael Alfred</u> Michael Alfred	Director	June 27, 2024
<u>/s/ Sunita Parasuraman</u> Sunita Parasuraman	Director	June 27, 2024

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**SIGNATURE OF AUTHORIZED U.S. REPRESENTATIVE OF REGISTRANT**

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of Iris Energy Limited has signed this Registration Statement on June 27, 2024.

Cogency Global Inc.  
Authorized U.S. Representative

By: /s/ Colleen A De Vries  
Name: Colleen A. De Vries  
Title: Sr. Vice President on behalf of Cogency  
Global Inc.

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27 June 2024

**Exhibit 5.1 and 23.3**

To: **Iris Energy Limited (doing business as IREN)**  
Level 12, 44 Market Street  
Sydney, NSW 2000  
Australia

Our ref: 21-41016128  
Direct Dial: +61 (0)2 8922 8054  
E-mail: reuben.vanwerkum@cliffordchance.com

Ladies and Gentlemen,

**RE: Iris Energy Limited – Registration Statement on Form S-8**

We have acted as Australian legal advisers to Iris Energy Limited (doing business as IREN) ACN 629 842 799 (the "**Company**"), an Australian public company having its registered office at Pitcher Partners, Level 13, 664 Collins Street, Docklands VIC 3008, in connection with the preparation and filing by the Company on the date hereof with the U.S. Securities and Exchange Commission (the "**Commission**") of a Registration Statement (the "**Registration Statement**") on Form S-8 under the Securities Act of 1993, as amended (the "**Securities Act**") in respect of the issuance of up to 3,000,000 ordinary shares, no par value, of the Company (the "**LTIP Shares**"), which may be issued pursuant to the Company's 2023 Long-Term Incentive Plan (the "**Plan**") in accordance with the terms and conditions of the Plan (the "**Plan Rules**").

This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, other than as expressly stated herein with respect to the issue of the LTIP Shares.

1. **INTRODUCTION**

1.1 **Interpretation**

Headings in this Opinion Letter are for ease of reference only and shall not affect its interpretation.

1.2 **Legal review**

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We have not reviewed any documents other than the documents listed in Schedule 1 (the "**Documents**") for the purposes of this Opinion Letter, and this Opinion Letter does not purport to address any legal issues that arise in relation to such other documents that may be or come into force, even if there is a reference to any such documents in the Documents or on the impact such documents may have on the opinions expressed in this Opinion.

1.3 **Applicable law**

The opinions given in this Opinion Letter are confined to, and given on the basis of, Australian law as currently applied by the Australian courts as evidenced in legislation and published case law in Australia.

The opinions given in this Opinion Letter are given on the basis that it is governed by and construed in accordance with the laws of New South Wales, Australia and will be subject to the jurisdiction of the courts of New South Wales, Australia.

1.4 **Assumptions and Reservations**

The opinions given in this Opinion Letter are given on the assumptions set out in Schedule 2 (*Assumptions*). The opinions given in this Opinion Letter are strictly limited to the matters stated in paragraph 2 (*Opinions*) and do not extend to any other matters.

2. **OPINIONS**

We are of the opinion that the LTIP Shares, once (i) duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers and (ii) fully paid and issued in accordance with the terms of the Constitution, Plan Rules and board resolutions to be passed by the Company, will be validly issued, fully paid-up and non-assessable.

3. **SCOPE OF OPINION**

The delivery of this Opinion Letter to any person other than the Company does not evidence an existence of any such advisory duty on our behalf to such person.

The filing of this Opinion Letter as an exhibit to the Registration Statement does not evidence the existence of any such advisory duty or on behalf to any party other than the Company.

We have not considered and do not opine on the Registration Statement or/and any securities law disclosure requirements, other than as expressly stated herein with respect to the issue of the LTIP Shares.

We express no opinion as to any taxation matters or transfer pricing matters generally or liability to tax which may arise or be suffered as a result of or in connection with the Plan or on the impact which any tax laws may have on the opinions expressed in this Opinion Letter.

We express no opinion on any applicable licensing or similar requirements.

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This Opinion Letter does not contain any undertaking to update it or to inform the Company of any changes in the laws of Australia or any other laws which would affect the content thereof in any manner.

4. **ADDRESSEE AND PURPOSE**

This Opinion Letter is provided in connection with the Registration Statement. It may not be supplied, and its contents may not be disclosed, to any other person other than as an exhibit to (and therefore, together with) the Registration Statement and may not be relied upon by or disclosed to any other person, company, enterprise or institution, except your legal advisers, or used for any other purpose other than in connection with the Registration Statement. We hereby consent to the filing of this Opinion Letter as an exhibit to the Registration Statement. In giving such consent we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

Yours faithfully,  
/s/ Clifford Chance  
**CLIFFORD CHANCE**

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## SCHEDULE 1 DOCUMENTS

For the purpose of this Opinion Letter, we have examined the following documents (the “**Documents**”):

1. **Constitutional Documents**

- (a) a copy of the Company's constitution adopted on 7 October 2021 and in force as at the date of this Opinion Letter ("**Constitution**").

2. **Registration Certificate**

- (a) a copy of the Company's registration certificate dated 23 November 2021.

3. **Registration Statement**

- (a) the Company's Registration Statement on Form S-8 (dated 27 June 2024) filed with the U.S. Securities and Exchange Commission under the Securities Act of 1993, as amended.
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## SCHEDULE 2 ASSUMPTIONS

The opinions expressed in this Opinion Letter have been made on the following assumptions which are made on the date of this Opinion Letter.

### 1. ORIGINAL AND GENUINE DOCUMENTATION

- (a) All signatures are genuine, all original documents are authentic and all copy documents are complete and conform to the originals.
- (b) The legal capacity of all managers and directors and any other authorised signatories and the Documents have been executed (where applicable) by the signatories indicated thereon.
- (c) All statement of facts contained in the Documents are accurate and complete.

### 2. VALID OBLIGATIONS

- (a) All obligations under the Plan Rules are valid, legally binding upon, validly perfected where required, and enforceable against, the parties to the Plan Rules as a matter of all relevant laws (including the laws of Australia).
- (b) All acts, conditions or things required to be fulfilled, performed or effected in connection with the Plan Rules under the laws of any jurisdiction (other than Australia but only to the extent opined herein) have been duly fulfilled, performed and effected.
- (c) There are no provisions of the laws of any jurisdiction other than Australia that would adversely affect the opinions expressed in this Opinion Letter.

### 3. CORPORATE MATTERS

- (a) There have been and there shall be no amendments to the Constitution.
  - (b) Board resolutions passed by the Company shall be validly taken and all statements made therein shall be true, accurate and up-to-date.
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- (c) Once taken, board resolutions passed by the Company, including the powers granted therein, shall not be amended or rescinded and shall remain in full force and effect.
  - (d) The LTIP Shares shall be issued in accordance with the Plan Rules, Constitution and board resolutions to be passed by the Company.
  - (e) The Company is not subject to an insolvency event as a matter of Australian law, including any bankruptcy, arrangement with creditors, reorganisation, receivership, voluntary administration, dissolution or liquidation or any similar procedure affecting the rights of creditors generally, whether under Australian law or any other law.
  - (f) That all shareholders of the Company being in the same situation are being treated equally (including in relation to provision of information to shareholders by the Company).
  - (g) The entry into, the execution of the Plan Rules is in the corporate interest of the Company.
  - (h) The Plan Rules are entered into with bona fide commercial intent, at arm's length and without any fraudulent intent or any intention to deprive of any benefit any other persons or parties (including creditors) or to breach or circumvent any applicable mandatory laws or regulations of any jurisdiction.
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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Iris Energy Limited  
Sydney, NSW, Australia

We hereby consent to the incorporation by reference into this Registration Statement on Form S-8 of Iris Energy Limited of our report dated September 13, 2022, with respect to the audit of the consolidated financial statements of Iris Energy Limited as of June 30, 2022, 2021 and 2020 and for the years then ended, which report appears in the Annual Report on Form 20-F for the year ended June 30, 2023, of Iris Energy Limited.

Armanino<sup>LLP</sup>  
Dallas, Texas

June 27, 2024

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**Raymond Chabot Grant Thornton LLP**  
Suite 2000  
National Bank Tower  
600 De La Gauchetière Street West  
Montréal, Quebec  
H3B 4L8  
T 514-878-2691

**Consent of Independent Registered**

**Public Accounting Firm**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated September 13, 2023, relating to the consolidated financial statements of Iris Energy Limited, appearing in the Annual Report on Form 20-F of Iris Energy Limited for the year ended June 30, 2023.

Yours very truly,

/s/ Raymond Chabot Grant Thornton LLP

Montreal, Quebec, Canada  
June 27, 2024

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Member of Grant Thornton International Ltd

**rcgt.com**

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## Calculation of Filing Fee Tables

## FORM S-8

REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933

## IRIS ENERGY LIMITED

(Exact Name of Registrant as Specified in Its Charter)

Table 1: Newly Registered Securities

Security Type	Title of Securities to be Registered	Amount to be Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
<b>Ordinary shares, as par value</b>	2023 Long-Term Incentive Plan	3,000,000 <sup>(2)</sup>	\$12.79 <sup>(3)</sup>	\$38,370,000	\$5,663.41
<b>Total</b>		3,000,000 <sup>(2)</sup>	\$12.79 <sup>(3)</sup>	\$38,370,000	\$5,663.41

(1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional ordinary shares, no par value ("Shares"), of Iris Energy Limited (doing business as IREN) (the "Company") that become issuable under the Company's 2023 Long-Term Incentive Plan (the "2023 LTIP") by reason of any share dividend, share split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding Shares.

(2) Represents Shares issuable upon the vesting and settlement of restricted share units ("RSUs") outstanding under the 2022 LTIP.

(3) Estimated in accordance with Rule 457(c) of the Securities Act solely for the purpose of calculating the registration fee on the basis of the average of the high and low price of \$12.79 per Share on June 24, 2024 for RSUs granted under the 2023 LTIP.