

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

POST-EFFECTIVE AMENDMENT NO. 1

to
FORM F-3
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 No.)

**Level 12, 44 Market Street
Sydney, NSW 2000 Australia
+61 2 7906 8301**

(Address and telephone number of Registrant's principal executive offices)

**Cogeny Global Inc.
122 E. 42nd Street, 18th Floor
New York, New York 10168
(800) 221-0102**

(Name, address and telephone number of agent for service)

Copies to:

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

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

Approximate date of commencement of proposed sale to the public: From time to time after the effectiveness of this registration statement.

If only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.C. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.C. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933.

Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, 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.

† The term "new or revised financial accounting standard" refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance

with Section 8(a) of the Securities Act or until this Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

DEREGISTRATION OF SECURITIES

On September 13, 2023, Iris Energy Limited (d/b/a IREN) (the “Registrant”) filed a Registration Statement on Form F-3 (Registration No. 333-274500), which was declared effective by the U.S. Securities and Exchange Commission (the “SEC”) on September 22, 2023 (as amended, the “Registration Statement”). The Registration Statement registered the potential offer and sale from time to time of the Company’s ordinary shares, debt securities, warrants, subscription rights, purchase contracts and units in an aggregate amount not to exceed \$500,000,000 which we refer to collectively as the “Registered Securities.”

The Registrant is filing this Post-Effective Amendment No. 1 (the “Post-Effective Amendment No. 1”) to the Registration Statement to terminate the offering of the Registered Securities pursuant to the Registration Statement. In accordance with the undertakings made by the Registrant in the Registration Statement to remove from registration, by means of a post-effective amendment, any of the Registrant’s Registered Securities that remain unsold at the termination of the offering, the Registrant hereby removes from registration, by means of this Post-Effective Amendment No. 1, any and all Registered Securities registered under the Registration Statement that remain unsold as of immediately prior to the effectiveness of this Post-Effective Amendment No. 1 and terminates the effectiveness of the Registration Statement.

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 F-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Sydney, Australia, on August 29, 2024.

Iris Energy Limited

By: /s/ Daniel Roberts

Name: Daniel Roberts

Title: Co-Chief Executive Officer and Director

By: /s/ William Roberts

Name: William Roberts

Title: Co-Chief Executive Officer and Director

No other person is required to sign this Post-Effective Amendment No. 1 in reliance upon Rule 478 under the Securities Act of 1933, as amended.

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 August 29, 2024.

Cogency Global Inc.

Authorized Representative

By: /s/ Colleen A. De Vries

Name: Colleen A. De Vries

Title: Sr. Vice President on behalf of Cogency Global
Inc.
