

SEC Reporting & Compliance Alert

May 1, 2026

If you have any questions regarding the matters discussed in this memorandum, please contact the attorneys listed on the next page or call your regular Skadden contact.

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Conflict Minerals Disclosures Due June 1, 2026

Conflict minerals disclosures on Forms SD are required to be filed with the Securities and Exchange Commission (SEC) no later than June 1, 2026.¹

The conflict minerals disclosure rules and related guidance have remained at a practical standstill for the past few years following legal challenges to the rules and a remand to the SEC for further action. As a result, there have been no notable regulatory updates since the April 2017 no-action relief statement by the SEC's Division of Corporation Finance. In that statement, the division indicated it would not recommend enforcement action against companies for not complying with Item 1.01(c) of Form SD — the provision requiring companies to conduct due diligence to determine the source and custody of conflict minerals in their supply chains and to prepare a “conflict minerals report” describing their efforts and findings. (See our April 11, 2017, client alert “[SEC Staff Provides Relief From Conflict Minerals Rule](#).”)

Companies are still required to comply with the requirements of Items 1.01(a) and (b) of Form SD. This means companies that determine conflict minerals are necessary to the functionality or production of their products still are required to make a “good faith effort” to determine the country of origin of those minerals and to briefly describe the company’s efforts and findings in a Form SD filed with the SEC and made available on the company’s website.

For additional information concerning the conflict minerals rules, please see our other client alerts:

- “[SEC Adopts Conflict Minerals Rules](#)” (September 5, 2012).
- “[SEC Staff Issues Conflict Minerals & Resource Extraction Payments Disclosure Guidance](#)” (June 3, 2013).
- “[SEC Staff Issues Statement on Conflict Minerals Ruling](#)” (April 30, 2014).

Companies and their advisers with questions regarding conflict mineral reporting requirements should contact outside counsel.

¹ This reflects the filing date falling on a weekend or federal holiday, which extends the filing deadline to the next business day.

Conflict Minerals Disclosures

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