

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

Form SD

Specialized Disclosure Report

Orion Energy Systems, Inc.

(Exact name of the registrant as specified in its charter)

Wisconsin
(State or other jurisdiction of
incorporation or organization)

001-33887
(Commission
file number)

2210 Woodland Drive
Manitowoc, Wisconsin 54220
(Address of principal executive offices) (Zip code)

Michael H. Jenkins
Chief Executive Officer
(920) 892-9340
(Name and telephone number, including area code, of the person to contact in connection with this
report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

- Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2023.
- Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended _____.
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Section 1 - Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Conflicts Minerals Disclosure

This Form SD of Orion Energy Systems, Inc. (the "Company") is filed pursuant to Rule 13p-1 promulgated under the Securities Exchange Act of 1934, as amended, for the reporting period January 1, 2023 to December 31, 2023.

The Company performed a reasonable country of origin inquiry, in which it surveyed suppliers regarding whether its necessary cassiterite, columbite-tantalite, wolframite, gold, and their derivatives, which are limited to tin, tantalum, tungsten, and gold ("conflict minerals"), have been sourced from the Democratic Republic of the Congo or an adjoining country ("Covered Countries"). Most of the 2023 responses the Company received indicated that conflict minerals in the suppliers' components and materials were either non-existent or did not originate from a Covered Country.

During its reasonable country of origin inquiry, the Company determined that a small portion of necessary conflict minerals used in its high efficiency lighting systems may have been sourced from a Covered Country. In conducting its due diligence, the Company implemented the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Third Edition, 2016), an internationally recognized due diligence framework. The Conflict Minerals Report attached hereto as Exhibit 1.01 includes a discussion of the due diligence procedures performed and the disclosures required by the SEC.

A copy of the Company's Conflict Minerals Report is provided as Exhibit 1.01 to this Form SD and is publicly available at www.oesx.com.

Item 1.02 Exhibit

As specified in Section 3, Item 3.01 of this Form SD, the Company is hereby filing its Conflict Minerals Report as Exhibit 1.01 to this report.

Section 2 - Resource Extraction Issuer Disclosure

Item 2.01 Resource Extraction Issuer Disclosure and Report

Not applicable.

Section 3 - Exhibits

Item 3.01 Exhibits

The following exhibit is filed as part of this report.

<u>Exhibit No.</u>	<u>Description</u>
1.01	Conflict Minerals Report of Orion Energy Systems, Inc.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

ORION ENERGY SYSTEMS, INC.

Date: May 30, 2024

By: /s/ Michael H. Jenkins
Michael H. Jenkins
Chief Executive Officer

**Conflict Minerals Report of Orion Energy Systems, Inc.
in Accordance with Rule 13p-1 under the Securities Exchange Act of 1934**

This is the Conflict Minerals Report (the “Report”) of Orion Energy Systems, Inc. (the “Company”) for calendar year 2023 in accordance with Rule 13p-1 (“Rule 13p-1”) under the Securities Exchange Act of 1934, as amended.

The Company undertook due diligence to determine whether the necessary cassiterite, columbite-tantalite, wolframite, gold, and their derivatives, which are limited to tin, tantalum, tungsten, and gold (“conflict minerals”), used in the development and manufacture of high efficiency lighting systems have been sourced from the Democratic Republic of the Congo or an adjoining country (“Covered Countries”). In conducting its due diligence, the Company implemented the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Third Edition, 2016), an internationally recognized due diligence framework. The Company designed its due diligence to provide a reasonable basis for the Company to determine whether any conflict minerals were sourced from a Covered Country.

As a result of its due diligence efforts, the Company has determined in good faith that for calendar year 2023, the majority of the conflict minerals necessary to the functionality or production of products manufactured by or contracted to be manufactured by the Company did not originate in a Covered Country. The Company was unable to determine the origin of a small portion of the conflict minerals necessary to the functionality or production of products manufactured by or contracted to be manufactured by the Company. These assessments were made based on the diligence measures described below and on representations made by the Company’s suppliers.

Consistent with the provisions of the Rule 13p-1, the SEC’s Statement on the Effect of the Recent Court of Appeals Decision on the Conflict Minerals Rule, dated April 29, 2014, the SEC’s Order Issuing Stay, dated May 2, 2014, and the SEC’s Updated Statement on the Effect of the Court of Appeals Decision on the Conflict Minerals Rule, dated April 7, 2017, this Report has not been audited by a third party.

As a company in the lighting industry, the Company is several levels removed from the actual mining of conflict minerals. The Company does not make purchases of raw ore or unrefined conflict minerals and makes no direct purchases in the Covered Countries.

The Company’s due diligence measures included:

- Conducting an internal diligence process to compile a list of suppliers from which the Company had purchased materials and components potentially containing conflict minerals and identifying 76 relevant suppliers from which the Company may have purchased components or materials containing conflict minerals. Due to the small number of direct suppliers from which the Company had potentially purchased material containing or using conflict minerals, it was possible to contact all of them directly for responses without needing to rely on broader surveys of the Company’s suppliers; and
- Requesting information from each of the relevant suppliers using a template developed internally by the Company’s conflict minerals management team (the “Template”). The Template was developed to facilitate disclosure and communication of information regarding the provision of materials to a company’s supply chain. The Template required the supplier to certify whether materials supplied to the Company by the supplier contained or used conflict minerals and whether any conflict minerals contained or used in the materials originated from any Covered Country (based on procedures implemented by the supplier to identify the origin of materials produced with conflict minerals) or was from recycled or scrap sources.

In an effort to obtain the highest practicable response rate, the Company’s process included multiple rounds of communication and follow-up mail, including e-mail and telephone calls. The Company received a response from all of its relevant suppliers. The Company reviewed the responses and followed up with certain suppliers to clarify any inconsistencies or incomplete items. As a company several layers removed from the actual mining or procurement of conflict minerals, the Company relied on its suppliers’ representations and largely focused on the accuracy and quality of the representations made during the due diligence process to determine whether further inquiry was warranted.

Most of the responses the Company received indicated that the conflict minerals in the suppliers' components and materials were either non-existent or did not originate from a Covered Country.

Because most of the information the Company received from its suppliers in its reasonable country of origin inquiry and in the Company's due diligence processes was reported at an "enterprise" or corporate level, and because the quality of the responses the Company received varied considerably, the Company is unable to validate whether any smelters or refiners identified by our suppliers source from or are located in the Covered Countries or are actually in the Company's supply chain. As a result, the Company is not providing an aggregated list of the smelters and refiners in the Company's supply chain or an aggregated list of the potential countries of origin from which those smelters and refiners collectively source conflict minerals.

In the next compliance period, the Company intends to continue to improve the information gathered from its due diligence to further mitigate the risk that its necessary conflict minerals benefit armed groups in Covered Countries. The steps include:

- Continuing to engage suppliers to obtain current, accurate, and complete information about the supply chain.
- Encouraging suppliers to implement responsible sourcing and to have them encourage smelters and refiners to obtain "conflict-free" designation from an independent, third-party auditor.
- Continuing to work with peers, suppliers and industry groups to define and improve best practices.
- Focusing efforts to determine the source of conflict minerals in all of the components that are necessary to the functionality or production of products manufactured by or contracted to be manufactured by the Company.

Forward-Looking Statements

This Conflict Minerals Report contains forward-looking statements intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. All statements, other than statements of historical fact, included in this Conflict Minerals Report, including, without limitation, statements regarding the Company's conflict mineral compliance plans, are forward-looking statements. These forward-looking statements generally are identified by the words "targets," "plans," "believes," "expects," "intends," "will," "likely," "may," "anticipates," "estimates," "projects," "should," "would," "positioned," "strategy," "future" or phrases or terms of similar substance or the negative thereof or similar terminology generally intended to identify forward-looking statements. These forward-looking statements are not guarantees of future performance and are subject to risks, uncertainties, assumptions and other factors, some of which are beyond the Company's control. Numerous important factors described in this Conflict Minerals Report, including, among others, the Company's suppliers' willingness and ability to comply with the Company's conflict minerals-related smelters and refiners, smelters' and refiners' willingness and ability to comply with the Responsible Minerals Assurance Process, the Company's effectiveness in managing the conflict minerals reasonable country of origin inquiry and due diligence processes, and the costs of the Company's compliance, could affect these statements and could cause actual results to differ materially from our expectations. All forward-looking statements speak only as of the date of this Conflict Minerals Report. The Company assumes no obligation, and disclaims any duty, to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise.