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

FORM SD

SPECIALIZED DISCLOSURE REPORT

**Richardson
Electronics, Ltd.**

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

0-12906
(Commission
File Number)

36-2096643
(IRS Employer
Identification No.)

**40W267 Keslinger Road, P.O. Box 393,
LaFox, Illinois**
(Address of principal executive offices)

60147-0393
(Zip Code)

Edward J. Richardson

(630) 208-2316

(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.

Section 1 - Conflict Minerals Disclosure

Items 1.01 and 1.02 Conflict Minerals Disclosure and Report; Exhibit

Richardson Electronics, Ltd. ("we," "us," "the Company" and "our") is a leading global manufacturer of engineered solutions, power grid and microwave tubes, and related consumables; power conversion and RF and microwave components; high-value replacement parts, tubes, and service training for diagnostic imaging equipment; and customized display solutions. Nearly 55% of our products are manufactured in LaFox, Illinois, Marlborough, Massachusetts and Donaueschingen, Germany, or by one of our manufacturing partners throughout the world. All of our partners manufacture to our strict specifications and per our supplier code of conduct. We serve customers in the alternative energy, healthcare, aviation, broadcast, communications, industrial, marine, medical, military, scientific, and semiconductor markets. The Company's strategy is to provide specialized technical expertise and "engineered solutions" based on our core engineering and manufacturing capabilities. The Company provides solutions and adds value through design-in support, systems integration, prototype design and manufacturing, testing, logistics, and aftermarket technical service and repair through its global infrastructure.

We are committed to being a responsible corporate citizen and are opposed to human rights abuses such as those occurring in the Democratic Republic of the Congo (the "DRC"). We also take seriously our compliance obligations under Rule 13p-1 under the Securities Exchange Act of 1934, as amended, and Form SD (collectively, the "Conflict Minerals Rule"). To these ends, we have adopted and communicated to our suppliers and the public a company policy statement (the "Conflict Minerals Policy") for the supply chain of conflict minerals. As used herein and in the Conflict Minerals Policy, "conflict minerals" are columbite-tantalite (coltan), cassiterite, gold, wolframite and their derivatives tantalum, tin and tungsten, without regard to the location of origin of the minerals or derivative metals. The Conflict Minerals Policy includes, but is not limited to, our expectations that our suppliers share our philosophy and are buying from conflict-free sources.

As a distributor and manufacturer of electronic components, the Company does not condone the use of any conflict minerals in the products we supply. Currently, most manufacturers cannot provide detailed information as to the ultimate source of the minerals used in manufacturing electronic components because of the complex and fragmented supply chains involved. Similarly, companies like Richardson Electronics, which resell products manufactured by other companies, have virtually no visibility into the source of the minerals used by such manufacturers.

In cases where we buy materials deemed to be conflict materials (in particular, gold, tantalum, tin or tungsten) to use in our own manufacturing, we are working with our suppliers to ensure they share our philosophy and are buying from conflict-free sources. We are committed to taking proactive measures to ensure that products and raw materials we receive from our suppliers are responsibly sourced.

Conflict Minerals Disclosure

In accordance with the Conflict Minerals Rule, a Conflict Minerals Report is provided as an Exhibit to this Form SD and is available at the following Internet website: <http://www.rell.com>. The information contained on our website is not incorporated by reference into this Form SD or our Conflict Minerals Report and should not be considered part of this report or the Conflict Minerals Report.

To comply with the final Conflict Minerals Rule, we conducted due diligence on the source and chain of custody of the conflict minerals that were necessary to the functionality or production of the products that we manufactured to determine whether these conflict minerals originated in the Democratic Republic of the Congo or an adjoining country (collectively, "Covered Countries") and financed or benefited armed groups in any of these countries.

Pursuant to SEC guidance issued April 29, 2014, and the SEC order issued May 2, 2014, the Company is not required to describe any of its products as "DRC conflict free" or "DRC conflict undeterminable" or "having not been found to be DRC conflict free," and therefore makes no conclusion in this regard in the report presented herein. Furthermore, given that the Company has not voluntarily elected to describe any of its products as "DRC conflict free," an independent audit of the report presented has not been conducted.

Section 2 - Exhibits

Item 2.01 Exhibits

Exhibit 1.01 - [Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form SD](#)

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.

RICHARDSON ELECTRONICS, LTD. (Registrant)

Date: May 15, 2024

By: /s/ Edward J. Richardson
Name: Edward J. Richardson
Title: Chairman of the Board and Chief Executive Officer

Conflict Minerals Report

Richardson Electronics, Ltd. ("we," "us," "the Company" and "our") has included this Conflict Minerals Report as an exhibit to its Form SD for calendar year 2023 in accordance with Rule 13p-1 under the Securities Exchange Act of 1934, as amended, and Form SD (collectively, the "Conflict Minerals Rule"). The date of filing of this Conflict Minerals Report is May 15, 2024.

"Conflict Minerals" are defined columbite-tantalite (coltan), cassiterite, gold, wolframite and the derivatives tantalum, tin and tungsten, without regard to the location of origin of the minerals or derivative metals.

Forward-Looking Statements

This document contains forward-looking statements within the meaning of the federal securities laws. Any statements that do not relate to historical or current facts or matters are forward-looking statements. You can identify some of the forward-looking statements by the use of forward-looking words, such as "intend" and the like, or the use of future tense. Statements concerning current conditions may also be forward-looking if they imply a continuation of current conditions. Examples of forward-looking statements include, but are not limited to, statements concerning the additional steps that we intend to take to mitigate the risk that our necessary Conflict Minerals finance or benefit armed groups.

Forward-looking statements are subject to risks and uncertainties that could cause actual actions or performance to differ materially from those expressed in the forward-looking statements. These risks and uncertainties include, but are not limited to, (1) the implementation of satisfactory traceability and other compliance measures by our direct and indirect suppliers on a timely basis or at all, (2) internal resource constraints and (3) political and regulatory developments, whether in the Democratic Republic of the Congo ("DRC") region, the United States or elsewhere. You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of filing of this document. We do not intend, and undertake no obligation, to publish revised forward-looking statements to reflect events or circumstances after the date of filing of this document or to reflect the occurrence of unanticipated events.

Product Status Summary

For calendar year 2023, we determined four materials used in our manufacturing process contain conflict minerals. **Tantalum** is used by a healthcare supplier, **tin** is used in our plating and soldering operations, thoriated **tungsten** is used as a filament in one particular glass tube and **gold** is used in our assemblies that are supplied to the semiconductor industry.

Due Diligence Program Design

We designed our due diligence measures relating to Conflict Minerals to conform with, in all material respects, the criteria set forth in the Organization for Economic Cooperation and Development's (the "OECD") Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, as supplemented by the Supplement on Tin, Tantalum and Tungsten and the Supplement on Gold (Second Edition 2013) (collectively, the "OECD Guidance").

According to its website, the mission of the OECD is to promote policies that will improve the economic and social well-being of people around the world; and the OECD provides a forum in which its member countries and other constituencies can work together to share experiences and seek solutions to common problems.

The OECD Guidance is a collaborative government-backed multi-stakeholder initiative on responsible supply chain management of minerals from conflict-affected areas. Its objective is to help companies respect human rights and avoid contributing to conflict through their mineral sourcing practices. The OECD Guidance also is intended to cultivate transparent mineral supply chains and sustainable corporate engagement in the mineral sector with a view to enabling countries to benefit from their natural mineral resources and preventing the extraction and trade of minerals from becoming a source of conflict, human rights abuses and insecurity. While not legally binding, the adoption of the OECD Guidance at the ministerial level by the OECD reflects the common position and political commitment of OECD members and non-members adhering to the OECD Declaration on International Investment and Multinational Enterprises.

The OECD Guidance has established a five-step framework for due diligence as a basis for responsible global supply chain management of minerals from conflict-affected and high-risk areas. This framework consists of the following elements:

1. Establish strong company management systems ("Step One");
2. Identify and assess risk in the supply chain ("Step Two");
3. Design and implement a strategy to respond to identified risks ("Step Three");
4. Carry out independent third-party audit of supply chain due diligence at identified points in the supply chain ("Step Four"); and
5. Report on supply chain due diligence ("Step Five").

Our continued implementation of the OECD Guidance in respect to calendar year 2023 is discussed below.

Due Diligence Program Execution

In regard to our Conflict Minerals due diligence, we performed the following due diligence measures in respect to calendar year 2023. These were not all of the measures that we took in furtherance of our Conflict Minerals Policy (as defined below) and Conflict Minerals compliance program or pursuant to the Conflict Minerals Rule and the OECD Guidance.

1. OECD Guidance Step One: "Establish strong company management systems"
 - a. We previously adopted and communicated to our suppliers and the public a company policy statement (the "Conflict Minerals Policy") for the supply chain of Conflict Minerals. The Conflict Minerals Policy includes, but is not limited to, our expectations that our suppliers share our philosophy and are buying from conflict-free sources.
 - b. We developed a questionnaire based on the Conflict Minerals Reporting Template developed by the Responsible Minerals Initiative and Global e-Sustainability Initiative ("RMI/GeSI") to identify smelters and refiners in our supply chain. We established procedures to maintain business records relating to Conflict Minerals due diligence, including records of due diligence processes, findings and resulting decisions.
 - c. Our terms and conditions with purchase orders to suppliers include language regarding compliance with the use of Conflict Minerals. This language includes that the supplier acknowledges that products shipped pursuant to our purchase order that contain any Conflict Minerals were derived only from RMI/GeSI validated smelters. The language also stipulates that we have the right to return any products which violate this requirement.
2. OECD Guidance Step Two: "Identify and assess risk in the supply chain"
 - a. Our employees determined which of our products were in scope for purposes of the Conflict Minerals Rule through product specifications, bills of material, supplier inquiries and other information known to us.
 - b. Our terms and conditions with purchase orders to suppliers include language regarding compliance with the use of Conflict Minerals. This language includes an acknowledgment from the supplier that products shipped pursuant to our purchase order that contain any Conflict Minerals were derived only from RMI/GeSI validated smelters. This language also stipulates that we have the right to return any products which violate this requirement.
3. OECD Guidance Step Three: "Design and implement a strategy to respond to identified risks"

We identified risks and discussed appropriate strategies to mitigate these risks. All of the appropriate personnel within supply chain and manufacturing were part of these discussions.
4. OECD Guidance Step Four: "Carry out independent third-party audit of supply chain due diligence at identified points in the supply chain"

The Company utilizes information made available by the Conflict-Free Sourcing Initiative in connection with independent third party audits of smelters and refiners within its supply chain. While the Company does not carry out independent third-party audits as contemplated by the OECD guidance, the Company reviews such information from time to time to assess and manage potential risks identified with respect to such smelters and/or refiners.
5. OECD Guidance Step Five: "Report on supply chain due diligence"

We have filed a Form SD and this Conflict Minerals Report with the Securities and Exchange Commission and made available on our website the Form SD and this Conflict Minerals Report.