In SQL, conditional statements are used to control the flow of SQL queries or to conditionally execute SQL statements based on specific conditions. SQL primarily uses the `CASE` statement for implementing conditional logic.

The `CASE` statement can be used in two different forms: the simple `CASE` expression and the searched `CASE` expression.

1. Simple CASE Expression:

The simple `CASE` expression allows you to compare an expression to a list of possible values and return a result when a match is found. Here's the syntax:

```
CASE expression
  WHEN value1 THEN result1
  WHEN value2 THEN result2
  ...
  ELSE resultN
END
```

Example:

```
SELECT product_name,
    CASE category_id
        WHEN 1 THEN 'Electronics'
        WHEN 2 THEN 'Clothing'
        WHEN 3 THEN 'Furniture'
        ELSE 'Other'
    END AS category
FROM products;
```

2. Searched CASE Expression:

The searched `CASE` expression allows you to check multiple conditions and return a result when a condition is true. It is more flexible than the simple `CASE` expression because you can use different conditions for each `WHEN` clause. Here's the syntax:

```
CASE
  WHEN condition1 THEN result1
  WHEN condition2 THEN result2
  ...
  ELSE resultN
END
```

Example:

```
SELECT order_id,
    CASE
        WHEN total_amount > 1000 THEN 'High Value'
        WHEN total_amount > 500 THEN 'Medium Value'
        ELSE 'Low Value'
    END AS order_value
FROM orders;
```

Conditional statements in SQL are often used to transform data, create calculated columns, or categorize data based on certain conditions. The `CASE` statement is a powerful tool for this purpose, and it can be employed in `SELECT`, `UPDATE`, `INSERT`, and `DELETE` statements to control the logic of your SQL operations.