

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

**FORM SD
Specialized Disclosure Report**

DECKERS OUTDOOR CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

001-36436

(Commission File
Number)

95-3015862

(IRS Employer Identification No.)

250 Coromar Drive, Goleta, California

(Address of principal executive offices)

93117

(Zip Code)

Thomas Garcia

(805) 967-7611

(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 submitted, and provide the period to which the information in this form
applies:

☒ Rule 13p-1 under the Securities Exchange Act (17CFR240.13p-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 ____.

Section 1 - Conflict Minerals Disclosure

Item 1.01 - Conflict Minerals Disclosure and Report

Introduction

This Form SD - Specialized Disclosure Report ("Form SD") has been prepared by Deckers Outdoor Corporation (herein referred to as "Deckers," the "Company" "we," "us," or "our") pursuant to Rule 13p-1 (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended. The Rule imposes certain reporting obligations on the Securities and Exchange Commission ("SEC") registered issuers that manufacture or contract to manufacture products in which conflict minerals are necessary to the functionality or production of the company's products. Conflict minerals are defined by the SEC as columbite-tantalite (coltan), cassiterite, gold, wolframite, or their derivatives, which are limited to tantalum, tin, and tungsten. For products that contain conflict minerals, we are required to conduct in good faith a reasonable country of origin inquiry that is designed to determine whether any conflict minerals contained in our products originated in the Democratic Republic of the Congo or an adjoining country, as defined in Form SD (the "Covered Countries") or are from recycled or scrap sources, as defined in Form SD. If we learn, or have reason to believe, any of our conflict minerals originated, or may have originated in the Covered Countries, and know, or have reason to believe, any of our conflict minerals are not solely from recycled or scrap sources, we must conduct due diligence on the source and chain of custody of those conflict minerals.

Company Overview

Deckers is a global leader in designing, marketing and distributing innovative footwear, apparel, and accessories. We market our products primarily under six proprietary brands: UGG®, HOKA®, Teva®, Sanuk®, Koolaburra®, and AHNU®. Our brands compete across the fashion and casual lifestyle, performance, running, and outdoor markets. We believe that our products are distinctive and appeal to a broad demographic. We sell our products through quality domestic and international retailers, international distributors, and directly to our global consumers through our direct-to-consumer business, which is comprised of our e-commerce business and retail stores. We seek to differentiate our brands and products by offering diverse lines that emphasize fashion, authenticity, functionality, quality, and comfort, and products tailored to a variety of activities, seasons, and demographic groups.

We outsource the production of our products to independent manufacturers, which are primarily located in Asia. We generally purchase products from our manufacturers on the basis of individual purchase orders or short-term purchase commitments, rather than maintaining long-term purchase commitments. Production by our independent manufacturers is performed in accordance with our detailed product specifications and rigorous quality control and operating compliance standards. We maintain a buying office in Hong Kong, as well as on-site

supervisory offices in China, Indonesia and Vietnam, which collectively serve as a strong link to our independent manufacturers. We believe our substantial regional presence enhances our manufacturing processes by providing predictability of material availability and ensuring adherence to quality control standards and final design specifications.

Conflict Minerals Disclosure

Reasonable Country of Origin Inquiry and Due Diligence

We conducted a reasonable country of origin inquiry on conflict minerals contained in our products. The products that we manufacture are not highly complex and typically contain a few

components that are sourced from a few dozen suppliers. While we do not directly purchase conflict minerals from any of our suppliers, there are sometimes several tiers between the raw materials and the products made by our direct suppliers. For the suppliers that use conflict minerals in their products, we must rely on them to work with their upstream suppliers in order to provide us with accurate information about the smelters or refiners used and origin of conflict minerals in the components we purchase. We are committed to sourcing our products in a lawful, ethical, and socially responsible manner. As such, we require our manufacturers and suppliers, including our partners and licensees, to comply with our policies including, but not limited to, our Conflict Minerals Policy, which specifies that they comply with all local laws and regulations governing conflicts minerals. We regularly assess our suppliers' compliance with the applicable code of conduct and applicable laws and regulations through audits and inspections.

We have generally found our suppliers to be supportive of our investigative efforts and can confirm that several of our suppliers participate in recognized Conflict-Free Smelter programs and/or follow the best practices of the Conflict Free Sourcing Initiative ("CFSI"). As we enter into new contracts or renew existing contracts, we now require all suppliers to identify and confirm the source of conflict minerals used in products supplied to Deckers. Further, we have added conflict minerals to our Restricted Substances Policy, and require all suppliers to (a) notify the Company prior to shipment if any conflict mineral is utilized in any materials or supplies provided to Deckers; and (b) provide verifiable origin documentation.

In order to determine the origin of any conflict mineral in our product lines, we focused efforts on all suppliers of metal components, materials or finishes. We developed a questionnaire based on the reporting template developed by the Electronic Industry Citizenship Coalition® ("EICC®") and the Global e-Sustainability Initiative ("GeSI"), known as the EICC-GeSI Conflict Minerals Reporting Template (the "Questionnaire"). The Questionnaire requires suppliers to certify if a conflict mineral is utilized in any materials or components conveyed to Deckers' brands and, if so, requires them to determine and disclose the origin of the conflict mineral. In March 2024, the Questionnaire was conveyed to all of our suppliers of metal components, materials or finishes. Once returned to us, we carefully reviewed each Questionnaire along with any additional documentation provided to us. We followed up with suppliers, as needed, to obtain additional sourcing documentation.

Based on our review of the Questionnaire and any additional sourcing documentation, we determined that we have no reason to believe that our suppliers' responses to the Questionnaire were false or inaccurate, and based on such responses, we have determined in good faith that we have no reason to believe that the conflict minerals used in our products may have originated from the Covered Countries, or we reasonably believe that the conflict minerals contained in our products did come from recycled or scrap sources, for the reporting period from January 1 to December 31, 2023.

Pursuant to Item 1.01(b) of Form SD, based on the results of our reasonable country of origin inquiry and due diligence, we are providing information pursuant to this Form SD, and we are not required to file a separate Conflict Minerals Report.

The Company has posted this Form SD to its website at www.deckers.com (Investor Information - Corporate Governance). The information contained on or accessed through the website shall not be deemed to be a part 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.

DECKERS OUTDOOR CORPORATION

By: /s/ Thomas Garcia
Chief Administrative Officer

May 8, 2024
Date