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

FORM SD

Specialized Disclosure Report

Graham Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

001-08462
(Commission
File Number)

20 Florence Avenue, Batavia, New York
(Address of principal executive offices)

14020
(Zip Code)

Christopher Thome, Vice President – Finance, Chief Financial Officer and Chief Accounting Officer: (585)343-2216
(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****Conflict Minerals Disclosure**

Graham Corporation (“we,” “us” or “our”) has determined that from January 1, 2023 - December 31, 2023, certain Conflict Minerals (as defined by Item 1.01(d)(3) of Form SD) were necessary to the functionality and/or production of products that we manufactured or that we contracted to manufacture. Based on a reasonable country of origin inquiry, we have no reason to believe that such Conflict Minerals originated in the Democratic Republic of the Congo or an adjoining country sharing an internationally recognized border with the Democratic Republic of the Congo (together, “Covered Countries”).

We undertook our reasonable country of origin inquiry by sending a vendor questionnaire to each of our vendors that has been active within the past year, including new vendors. The questionnaire solicited information regarding each such vendor’s use of Conflict Minerals, its due diligence procedures with respect to its supply chain and the country of origin of any such Conflict Minerals. In some instances, we followed up with our vendors to obtain their responses. We also maintain a policy that we take vendor responses to the questionnaire into account when assessing continuing vendor relationships. We also attach the questionnaire to all purchase orders.

None of the elicited responses implicated any of the Covered Countries as the country of origin for any Conflict Minerals used by us in products that we manufactured or contracted to manufacture during the period covered by this specialized disclosure report. Based on our review of the responses, we have no reason to believe that Conflict Minerals provided by our vendors may have originated in the Covered Countries.

This Conflict Minerals Disclosure is available on our website at <https://ir.grahamcorp.com/corporate-governance/governance-documents>.

We acquired our subsidiary, P3 Technologies, LLC (“P3”) as of November 9, 2023 and, as permitted by the instructions to Form SD, we have not included P3 on our reporting on Form SD for the year ended December 31, 2023.

Item 1.02 Exhibit

Based on the results of our reasonable country of origin inquiry described in Item 1.01 above, we are not required to file a Conflict Minerals 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**

Not applicable.

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.

Graham Corporation
(Registrant)

By: /s/ Christopher Thome
(Name) Christopher Thome
(Title) Vice President - Finance, Chief Financial Officer and Chief
Accounting Officer

May 30, 2024
(Date)