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

FORM SD

SPECIALIZED DISCLOSURE REPORT

United Parks & Resorts Inc.

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

Delaware
(State or other jurisdiction of
incorporation or organization)

001-35883
(Commission
File Number)

27-1220297
(IRS Employer
Identification No.)

6240 Sea Harbor Drive
Orlando, Florida
(Address of principal executive offices)

32821
(Zip code)

G. Anthony (Tony) Taylor
Chief Legal Officer,
General Counsel and Corporate Secretary (407)
226-5011

(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

ITEM 1.01 – Conflicts Minerals Disclosure and Report

United Parks & Resorts Inc. has filed a Conflict Minerals Report for the reporting period January 1, 2023 to December 31, 2023 which is provided as Exhibit 1.01 hereto and is also publicly available on its website at www.unitedparks.com under Investors: Corporate Governance: Governance Documents: Ethical Sourcing: 2023 Conflict Minerals Report.

ITEM 1.02 – Exhibit

The Conflict Minerals Report for the reporting period January 1, 2023 to December 31, 2023 is filed as Exhibit 1.01 hereto.

SECTION 2 - Exhibits

ITEM 2.01 Exhibits

Exhibit Number	Description
1.01	Conflict Minerals Report for the reporting period January 1, 2023 to December 31, 2023 as required by Items 1.01 and 1.02 of this Form.

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.

UNITED PARKS & RESORTS INC.

Date: May 29, 2024

By: /s/ G. Anthony (Tony) Taylor
Name: G. Anthony (Tony) Taylor
Title: Chief Legal Officer, General Counsel and Corporate Secretary

UNITED PARKS & RESORTS



Conflict Minerals Report For Calendar Year 2023

This is the Conflict Minerals Report (“Report”) of United Parks & Resorts Inc. (the “Company,” “we,” “us,” or “our”) for calendar year 2023 in accordance with Rule 13p-1 promulgated under the Securities Exchange Act of 1934, as amended (“Rule 13p-1”).

I. Introduction

The Company is a leading theme park and entertainment company providing experiences that matter, and inspiring guests to protect animals and the wild wonders of our world. The Company is one of the world’s foremost zoological organizations and a global leader in animal welfare, training, and veterinary care. The Company collectively cares for what it believes is one of the largest zoological collections in the world and has helped lead advances in the care of animals. The Company also rescues and rehabilitates marine and terrestrial animals that are ill, injured, orphaned or abandoned, with the goal of returning them to the wild. The SeaWorld® rescue team has helped more than 41,000 animals in need over the Company’s history. The Company owns or licenses a portfolio of award-winning park brands and experiences including SeaWorld®, Busch Gardens®, Aquatica®, Discovery Cove®, Sesame Place®, Water Country USA®, and Adventure Island®. Over its more than 60-year history, the Company has developed a diversified portfolio of seven world-class brands that span 13 destination and regional theme parks in seven key markets across the United States and Abu Dhabi, many of which showcase its one-of-a-kind zoological collection. The Company’s theme parks feature a diverse array of exhilarating and family-friendly rides, coasters and experiences, inspiring up-close and educational presentations with wildlife and other various special events with broad demographic appeal which deliver memorable experiences and a strong value proposition for its guests.

We believe that columbite-tantalite (coltan), cassiterite, gold, wolframite, and their derivatives, which are limited to metallic forms of tantalum, tin and tungsten (“3TG”) are necessary to the functionality or production of certain retail products of the Company (the “In-Scope Products”). See the “Product Description” section of this Report for a description of the In-Scope Products which are available for purchase in our owned theme parks as well as our e-commerce sites.

Due to the length of the supply chain, we are far removed from the sources of ore from which these 3TG metals are produced and the smelters/refiners that process those ores; the efforts undertaken to identify the countries of origin of those ores reflect our circumstances and position in the supply chain. The amount of information available globally on the traceability and sourcing of these ores is limited at this time. We have taken steps to identify the applicable smelters and refiners of such 3TG metals in our supply chain; however, we believe that the smelters and refiners of the 3TG contained in the In-Scope Products are best situated to identify the sources and countries of origin of the 3TG. We rely on our suppliers to provide us with information on any 3TG contained in the In-Scope Products supplied to us. We do not directly manufacture the In-Scope Products but “contract to manufacture” from our suppliers branded and generic In-Scope Products containing 3TG. The efforts were undertaken on the exclusive and/or privately-branded In-Scope Products sourced directly by, and manufactured for, us in 2023.

II. Reasonable Country of Origin Inquiry (“RCOI”)

Direct suppliers of the In-Scope Products were asked to provide answers to the Supply Chain Questionnaire adapted from the Responsible Minerals Initiative’s (“RMI”) Conflict Minerals Reporting Template reflecting the Company’s downstream position on the supply chain. The RMI’s Conflict Minerals Reporting Template is regarded as the most common reporting tool for 3TG content and sourcing information worldwide, developed by several of the world’s leading consumer electronics companies.

We reviewed questionnaires received for completeness and consistency of answers. Suppliers were required to provide corrections and clarifications where needed. Information was collected and stored using an online platform provided by a third-party service provider.

Based on questionnaire responses and our review of the In-Scope Products supplied, we identified 80 suppliers who manufactured In-Scope Products for us that contained 3TG necessary to the functionality or production of such products. We received responses from 91% of the 80 suppliers initially identified.

As such, we believe our RCOI process was reasonably designed and performed in good faith, but there are inherent limitations in the information provided to us by third parties, including the possibility of information being inaccurate, incomplete or falsified despite our efforts to validate and confirm the information.

III. Design of Due Diligence Framework

We designed our due diligence framework to conform in all material respects with the OECD (2016), *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition*, OECD Publishing.

IV. Due Diligence Measures Performed by the Company

Due diligence measures performed include, but are not limited to, the following:

- Establishing an internal governance structure that included a cross-functional conflict minerals steering committee and working group comprised of representatives from Procurement, Merchandise, Legal, Finance/Compliance and Investor Relations.
- Reporting to senior management on direct suppliers' responses to our 3TG information requests, including updates on monitoring and tracking corrective action and risk mitigation efforts (where applicable).
- Adopting a Conflict Minerals Policy, publicly available on our website at www.unitedparks.com under Investors: Corporate Governance: Governance Documents: Ethical Sourcing: Conflict Minerals Policy.
- Using a third-party service provider to compare smelters and refiners identified by suppliers to the following independent third-party audit programs to determine which smelters and refineries have been validated conflict-free: (a) the RMI's Responsible Minerals Assurance Process ("RMAP"), (b) the London Bullion Market Association Good Delivery Program and (c) the Responsible Jewellery Council Chain-of-Custody Certification.
- Using an external consultant to conduct a plausibility review to ensure that the identified countries of origin have known 3TG ore mining operations or proven mineral reserves.
- Developing a risk mitigation plan that allows for continued trade with a supplier during the supplier's risk mitigation efforts.
- Supporting the development and implementation of independent third-party audits of smelter/refiner's sourcing through our policy and procurement practices that encourage suppliers to purchase materials from audited smelters/refiners.

V. Product Determination

As of December 31, 2023, based on our due diligence efforts, we believe that none of the verified smelters and refiners of 3TG necessary to the functionality or production of the In-Scope Products are sourcing from the Democratic Republic of the Congo, although material source information is still developing. Therefore, we are unable to make a definitive determination about the source of 3TG in all of our In-Scope Products. Each of the smelters and refiners identified by our suppliers are listed on the RMI's Responsible Minerals Assurance Process Conformant Smelter List. Based on the information provided by our suppliers, we found no reasonable basis for concluding that any of the smelters and refiners sourced 3TG that directly or indirectly financed or benefitted armed groups in the Democratic Republic of the Congo or adjoining countries.

VI. Product Description

The In-Scope Products are certain types of: (a) apparel or apparel products with trim, including, but not limited to, zippers, clasps on fashion accessories, buttons and buckles, (b) toys, (c) accessories, including watches and jewelry and (d) souvenirs, including key chains, magnets, technology accessories and other consumer goods.

VII. Steps to Improve Due Diligence

We will continue to communicate our expectations and information requirements to our direct suppliers. We will also continue to monitor changes in circumstances that may impact the facts or our determination. Over time, we anticipate that the amount of information globally on the traceability and sourcing of these ores will increase and improve our knowledge. We will continue to make inquiries to our direct suppliers and undertake additional fact and risk assessments where potentially relevant changes in facts or circumstances are identified. New suppliers will be reviewed for conflict minerals conformance during initial business reviews. If we become aware of a supplier whose due diligence needs improvement, we intend to continue the trade relationship while that supplier improves its performance. We expect our suppliers to take similar measures with their suppliers to ensure alignment throughout the supply chain.

VIII. Independent Private Sector Audit (IPSA)

As permitted by Rule 13p-1 and the SEC's April 29, 2014 statement relating to Rule 13p-1¹, this Report has not been subject to an independent private sector audit.

Forward-Looking Statements

Certain of the matters discussed in this Report, including in particular, steps to improve due diligence, include forward-looking statements. Readers of this document are cautioned that our forward-looking statements are not guarantees of our future actions, which may differ materially from the expectations expressed in the forward-looking statements. We expressly disclaim a duty to provide updates to these forward-looking statements after the date of this filing to reflect events or changes in circumstances or changes in expectations or the occurrence of anticipated events.

¹ Statement on the Effect of the Recent Court of Appeals Decision on the Conflict Minerals Rule. Keith F. Higgins, Director, SEC Director of Corporation Finance, April 29, 2014.