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

FORM SD

SPECIALIZED DISCLOSURE REPORT



EAGLE MATERIALS INC.

(Exact name of registrant as specified in its charter)

Delaware
(State of Incorporation)

1-12984
(Commission File No.)

75-2520779
(I.R.S. Employer Identification No.)

5960 Berkshire Lane, Suite 900, Dallas, Texas 75225
(Address of principal executive offices)

Matt Newby, (214) 432-2000
(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 April 1, 2025 to March 31, 2026
- ☒ Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended March 31, 2026
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Section 2 – Resource Extraction Issuer Disclosure

Item 2.01 Resource Extraction Issuer Disclosure Report

Disclosure of Payments by Resource Extraction Issuer

The specified payment disclosure required by Form SD is included in Exhibit 2.01 hereto.

Section 3 – Exhibits

Item 3.01 Exhibits

The following exhibit is furnished as part of this report.

2.01 Disclosure of payments by resource extraction issuer for the fiscal year ended March 31, 2026

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.

Eagle Materials Inc.

Date: August 4, 2026

By: /s/ Matt Newby

Name: Matt Newby

Title Executive Vice President, General Counsel and Secretary



EAGLE MATERIALS INC.

Eagle Materials Inc.
5960 Berkshire Lane, Suite 900
Dallas, Texas 77225
Telephone: (214) 432-2000

The table below provides the relevant payments to governments made by Eagle Materials Inc. and its subsidiaries (the “Company”) in connection with the Company’s resource extraction activities in the year ended March 31, 2026. The Company is engaged in commercial development of minerals through its surface mining and underground mining operations in the United States. The relevant payments were levied by the United States government at the entity level rather than on a per project basis.

Total Payments by Payee for the Fiscal Year Ended March 31, 2026 (US Dollars in Thousands)

<u>Country</u>	<u>Government Entity</u>	<u>Royalties</u>	<u>Taxes ¹</u>	<u>Payment Amount</u>
United States	U.S. Department of Treasury	\$ —	\$69,541	\$ 69,541
United States	Bureau of Land Management	\$ 59	\$ —	\$ 59
Total United States				<u>\$ 69,600</u>

Total Payments by Payment Type for the Fiscal Year Ended March 31, 2026 (US Dollars in Thousands)

<u>Payment Type</u>	<u>Payment Amount</u>
Taxes	\$ 69,541
Royalties	\$ 59
Total Payments	<u>\$ 69,600</u>

¹ The Company files a consolidated U.S. federal income tax return which includes, on a consolidated/combined basis, all U.S. federal income taxes attributable to the Company and all of its U.S. corporate subsidiaries. The income tax reported above is that portion of the consolidated group tax liability which relates to those corporate subsidiary entities included in the Company consolidated tax return which are engaged in the commercial development of minerals. Such portion was determined utilizing apportionment methods set forth in applicable U.S. federal income tax regulations.