

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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): January 10, 2024

STEEL PARTNERS HOLDINGS L.P.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-35493
(Commission File Number)

13-3727655
(IRS Employer
Identification No.)

590 Madison Avenue, 32nd Floor, New York, New York
(Address of principal executive offices)

10022
(Zip Code)

Registrant's telephone number, including area code: (212) 520-2300

N/A
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbols	Name of each exchange on which registered
Common Units, no par value	SPLP	New York Stock Exchange
6.0% Series A Preferred Units	SPLP-PRA	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01 Other Events.

On January 10, 2024, Steel Partners Holdings L.P., a Delaware limited partnership (the “Company”), issued a press release announcing the Company’s intention to abandon its previously announced reverse/forward unit split of its common units, no par value, that was previously extended on January 8, 2024 and was expected to take effect on January 11, 2024. The press release is filed as Exhibit 99.1 hereto and is incorporated herein by reference.

The Company also hereby announces that it has repurchased 545,625 Company common units in a private transaction pursuant to the Company’s authorized repurchase program.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Exhibits
99.1	Press release dated January 10, 2024
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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 undersigned hereunto duly authorized.

January 10, 2024

STEEL PARTNERS HOLDINGS L.P.

By: Steel Partners Holdings GP Inc.
Its General Partner

By: /s/ Ryan O'Herrin
Ryan O'Herrin
Chief Financial Officer

Steel Partners Holdings L.P. Abandons Reverse/Forward Unit Split

NEW YORK, NY—January 10, 2024—Steel Partners Holdings L.P. (NYSE: SPLP), a Delaware limited partnership (the “Company” or “Steel Partners”), announced today that it will abandon its previously announced 1-for-12,500 reverse unit split (“Reverse Unit Split”) of its common units, no par value (the “Company Common Units”), followed immediately by a 12,500-for-1 forward unit split of the Company Common Units (the “Forward Unit Split,” and together with the Reverse Unit Split, the “Reverse/Forward Unit Split”). The Reverse/Forward Unit Split was previously extended on January 8, 2024 and was expected to become effective on January 11, 2024.

About Steel Partners Holdings L.P.

Steel Partners Holdings L.P. is a diversified global holding company that owns and operates businesses and has significant interests in leading companies in various industries, including diversified industrial products, energy, defense, supply chain management and logistics, banking and youth sports.

Investor Relations Contact

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