

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 6, 2026**

SAFE & GREEN HOLDINGS CORP.
(Exact Name of Registrant as Specified in its Charter)

Delaware (State or Other Jurisdiction of Incorporation)	001-38037 (Commission File Number)	95-4463937 (I.R.S. Employer Identification Number)
1207, Building C N FM 3083 Rd E Conroe, TX 77304		
(Address of Principal Executive Offices, Zip Code)		

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

Registrant's telephone number, including area code: 646-240-4235

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:

- 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 Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, par value \$0.01	SGBX	The Nasdaq Stock Market LLC

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 4.01 Changes in Registrant's Certifying Accountant

Previous Independent Accountants

On January 6, 2026, our Board of Directors received formal notice that our independent auditors, M&K CPAS, PLLC (“M&K”), had made the decision to resign as our independent auditors effective January 6, 2026. On January 9, 2026, our Board of Directors voted to unanimously accept the resignation.

M&K audited the financial statements of the Company for two years ended 2024. The report of M&K on such financial statements, dated April 1, 2025, did not contain an adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty other than as noted in the paragraph below, audit scope or accounting principles.

For each of the past two years M&K has included a paragraph in their audit opinion regarding our ability to continue as a going concern.

For the past two years and interim periods through the date of resignation, there have been no disagreements with the former accountants on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreement, if not resolved to the satisfaction of M&K, would have caused them to make reference thereto in their report on the financial statements.

During the two most recent fiscal years and the interim period to the date of their resignation, there have been no reportable events, as that term is defined in Item 304(a)(1)(v) of Regulation S-B.

During the fiscal years ended 2023 and 2024, respectively, and the subsequent interim period through January 6, 2026, there were (i) no disagreements between the Company and M&K on any matter of accounting principles or practices, financial statement disclosure, which disagreements, if not resolved to the satisfaction of M&K, would have caused M&K to make reference to the subject matter of the disagreement in their reports on the Company's consolidated financial statements for such years, and (ii) no “reportable events” as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided M&K with a copy of the disclosure made in response to Item 4.01 and have requested that M&K provide a letter addressed to the Securities and Exchange Commission confirming their agreement with the disclosure contained herein. Pursuant to the Company's request, M&K has provided the letter attached hereto in Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits

Exhibit Number	Description
16.1	Letter to SEC from M&K CPAS, PLLC dated January 9, 2026
104	Cover Page Interactive Data File (embedded within the inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SAFE & GREEN HOLDINGS CORP.

Dated: January 9, 2026

By: /s/ Michael McLaren

Name: Michael McLaren
Title: Chief Executive Officer



Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Re: Safe & Green Holdings Corp., Form 8-K Filing Dated January 9, 2026

Ladies and Gentlemen:

We have read the statements included under Item 4.01 of the Form 8-K filed by Safe & Green Holdings Corp. (the "Company") with the Securities and Exchange Commission, dated January 9, 2026, regarding the change in the Company's independent registered public accounting firm. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with the other statements of Safe & Green Holdings Corp. contained therein.

Sincerely,

/s/ M&K CPAS, PLLC
The Woodlands, TX
January 9, 2026