

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): July 18, 2025

SUNation Energy, Inc.
(Exact name of Registrant as Specified in its Charter)

Delaware
(State Or Other Jurisdiction Of Incorporation)

001-31588
(Commission File Number)

41-0957999
(I.R.S. Employer
Identification No.)

171 Remington Boulevard
Ronkonkoma, NY
(Address of Principal Executive Offices)

11779
(Zip Code)

(631) 750-9454
Registrant's Telephone Number, Including Area Code

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

Title of Each Class	Trading Symbol	Name of each exchange on which registered
Common Stock, par value, \$.05 per share	SUNE	The Nasdaq Stock Market, LLC

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
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

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.

(a) Dismissal of Independent Registered Public Accounting Firm.

On July 18, 2025, the Audit Committee of the Board of Directors (the "Audit Committee") of SUNation Energy, Inc. (the "Company") dismissed UHY LLP ("UHY") as the Company's independent registered public accounting firm.

During the Company's two most recent fiscal years ended December 31, 2023 and December 31, 2024 and during the subsequent interim period from January 1, 2025 through July 15, 2025, (i) there were no disagreements with UHY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that, if not resolved to UHY's satisfaction, would have caused UHY to make reference to the subject matter of the disagreement in connection with its reports and (ii) there were no "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K.

The audit reports of UHY on the consolidated financial statements of the Company for each of the two most recent fiscal years ended December 31, 2023 and December 31, 2024 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided UHY with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission ("SEC") and requested that UHY furnish it with a letter addressed to the SEC stating whether it agrees with the above statements in this Item 4.01(a). A copy of UHY's letter, dated July 24, 2025, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

(b) Appointment of New Independent Registered Public Accounting Firm.

On July 18, 2025, the Audit Committee approved the engagement of CBIZ CPAs P.C. ("CBIZ") as its new independent registered public accounting firm. CBIZ's appointment will be for the Company's fiscal year ending December 31, 2025, and related interim periods.

During the Company’s two most recent fiscal years ended December 31, 2024 and December 31, 2023, and for the subsequent interim period through July 15, 2025, neither the Company nor anyone on its behalf consulted CBIZ regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the consolidated financial statements of the Company, in connection with which neither a written report nor oral advice was provided to the Company that CBIZ concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement as defined in Item 304(a)(1)(iv) of Regulation S-K or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

Exhibit No.	Description
16.1	Letter of UHYLLP, dated July 24, 2025
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, thereunto duly authorized.

SUNATION ENERGY, INC.

By: /s/ James Brennan
James Brennan
Chief Financial Officer

Date: July 24, 2025



UHY LLP
201 Old Country Road
Suite 205
Melville, NY 11747
(631) 712-6860
uhy-us.com

July 24, 2025

Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-7561

Re: SUNation Energy, Inc.
Commission File Number: 001-31588

Commissioners:

We have read the statements made by SUNation Energy, Inc. (the "Company") set forth in Item 4.01 "Changes in Registrant's Certifying Accountant" on its Form 8-K dated July 24, 2025. We agree with the statements therein insofar as they relate to our firm. We are not in a position to agree or disagree with other statements of the Company contained therein.

We hereby consent to the filing of this letter as an exhibit to the foregoing report on Form 8-K.

Sincerely,

/s / UHY LLP

UHY LLP

An Independent Member of Urbach Hacker Young International