

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): April 15, 2026

FTAI INFRASTRUCTURE INC.

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

001-41370  
(Commission File Number)

87-4407005  
(I.R.S. Employer Identification Number)

1345 Avenue of the Americas, 45th Floor  
New York, New York 10105  
(Address of principal executive offices and zip code)

(212) 798-6100  
(Registrant's telephone number, including area code)

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:

| <i>Title of each class</i>               | <i>Trading Symbol</i> | <i>Name of each exchange on which registered</i> |
|--|-----------------------|--|
| Common Stock, par value \$0.01 per share | FIP                   | The Nasdaq Global Select Market                  |

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.**

##### *Appointment of KPMG LLP*

On and effective April 15, 2026, the Audit Committee (the “Audit Committee”) of the Board of Directors (the “Board”) of FTAI Infrastructure Inc. (the “Company”) appointed KPMG LLP (“KPMG”) as the Company’s independent registered public accounting firm for the fiscal year ending December 31, 2026, and has also reviewed and approved the scope and nature of the services to be performed for the Company by KPMG. The engagement of KPMG was ratified by the Board.

During the fiscal years ended December 31, 2025 and 2024, and the subsequent interim period through April 15, 2026, neither the Company nor anyone on its behalf has consulted with KPMG regarding: (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided to the Company that KPMG concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions; or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

##### *Dismissal of Ernst & Young LLP*

On April 15, 2026, in connection with the appointment of KPMG, the Company, based on the approval of the Audit Committee, dismissed Ernst & Young LLP (“EY”), which served as the Company’s independent registered public accounting firm since 2021.

EY’s audit reports on the Company’s consolidated financial statements as of and for each of the fiscal years ended December 31, 2025 and 2024, did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. Furthermore, during each of the fiscal years ended December 31, 2025 and 2024, and the subsequent interim period through April 15, 2026: (i) there were no “disagreements,” as that term is defined in Item 304(a)(1)(iv) of Regulation S-K, between the Company and EY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of EY, would have caused EY to make reference thereto in their reports; and (ii) no “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided EY with a copy of the above disclosures and requested that EY furnish the Company a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated April 16, 2026, is filed as Exhibit 16.1 hereto.

#### **Item 9.01 Financial Statements and Exhibits.**

(d) *Exhibits.*

| <b>Exhibit<br/>Number</b>   | <b>Description</b>  |
|-----------------------------|---|
| <a href="#"><u>16.1</u></a> | Letter from Ernst & Young LLP, dated April 16, 2026.  |
| 104                         | Cover Page Interactive Data File (the cover page XBRL tags are 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 thereunto duly authorized.

Dated: April 17, 2026

FTAI INFRASTRUCTURE INC.

/s/ Kenneth J. Nicholson

Kenneth J. Nicholson

Chief Executive Officer and President

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[ERNST & YOUNG LLP LETTERHEAD]

April 16, 2026

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

Commissioners:

We have read Item 4.01 of Form 8-K dated April 16, 2026, of FTAI Infrastructure Inc. and are in agreement with the statements contained in the third, fourth and fifth paragraphs therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP

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