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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(D) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

**Date of report (Date of earliest event reported): March 13, 2024**

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**Monroe Capital Corporation**

(Exact name of registrant as specified in its charter)

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**Maryland**  
(State or other jurisdiction  
of incorporation)

**814-00866**  
(Commission  
File Number)

**27-4895840**  
(IRS Employer  
Identification No.)

**311 South Wacker Drive, Suite 6400, Chicago, IL**  
(Address of principal executive offices)

**60606**  
(Zip Code)

**(312) 258-8300**  
(Registrant's telephone number, including area code)

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

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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 Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, par value \$0.001 per share	MRCC	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 (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.

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#### **ITEM 4.01. Changes in Registrant's Certifying Accountant.**

##### **(a) Dismissal of independent registered public accounting firm**

On March 13, 2024, the Audit Committee of the Board of Directors (the "Audit Committee") of Monroe Capital Corporation (the "Company") dismissed RSM US LLP ("RSM") as the Company's independent registered public accounting firm.

RSM served as the Company's independent registered public accounting firm since the Company's inception. The audit reports of RSM on the Company's financial statements as of and for the fiscal years ended December 31, 2022 and 2023 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2022 and 2023 and through March 13, 2024, there were no disagreements with RSM 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 RSM, would have caused it to make reference to the subject matter of such disagreements in connection with its reports, nor were there any "reportable events", as such term is described in Item 304(a)(1)(v) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

The Company provided RSM with a copy of this Form 8-K prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that RSM provide the Company with a letter addressed to the SEC stating whether it agrees with the above statements. A copy of RSM's letter, dated March 13, 2024, is attached as Exhibit 16.1 to this Form 8-K.

##### **(b) Appointment of new independent registered public accounting firm**

On March 13, 2024, the Audit Committee approved the appointment of KPMG LLP ("KPMG") to serve as the Company's independent registered accounting firm to audit the Company's consolidated financial statements for the fiscal year ending December 31, 2024.

During the two most recent fiscal years and through March 13, 2024, the date of the appointment of KPMG, neither the Company nor any person on its behalf has consulted with KPMG with respect to either (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 Company's consolidated financial statements or (ii) any matter that was either the subject of a "disagreement" or a "reportable event" as such terms are described in Items 304(a)(1)(iv) or 304(a)(1)(v), respectively, of Regulation S-K promulgated under the Exchange Act.

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

(d) Exhibits:

<b>Exhibit No.</b>	<b>Description</b>
<a href="#">16.1</a>	<a href="#">Letter of RSM US LLP, dated March 13, 2024</a>
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.

**MONROE CAPITAL CORPORATION**

By: /s/ Lewis W. Solimene, Jr.

Name: Lewis W. Solimene, Jr.

Title: Chief Financial Officer

Dated: March 13, 2024

March 13, 2024

Securities and Exchange Commission  
Washington, D.C. 20549

Commissioners:

We have read Monroe Capital Corporation's statements included under Item 4.01(a) of its Form 8-K filed on March 13, 2024 and we agree with such statements concerning our firm.

/s/ RSM US LLP