

NOTIFICATION OF LATE FILING

Name of the Issuer: Costas, Inc.

Check One:            ☒ Annual Report            ☐ Quarterly Report            ☐ Interim Report

For Period Ended: December 31, 2023

Address of Principal Executive Office:  
424 E CENTRAL BLVD  
SUITE 308  
ORLANDO, FL 32801

**Reason for Delay in Posting Financial Report:** State below in reasonable detail why the Annual/Quarterly Report could not be filed within the prescribed time period.  
Report could not be filed within the prescribed time period.  
The time involved in preparing the required report has exceeded the available man hours in the period allotted to prepare the report for a timely filing as a result of the acquisition of certain assets in the reporting period.  
The Company is working to complete the report as quickly as possible and expects to file no later than April 10, 2024.

**Anticipated Filing Date:**  
[Please note that the filing of this notification grants issuers 5 additional calendar days to post a Quarterly or Interim Report and 15 calendar days to post an Annual Report.]  
April 10, 2024

**Person to contact regarding this notification:**  
Date: 03/28/24  
Signature: /s/ James Brooks  
Name: James Brooks  
Title: CEO

**Officer/Director Signature:**  
Date: 03/28/24  
Signature: /s/ James Brooks  
Name: James Brooks  
Title: CEO

**Instructions to post Notification of Late Filing in [www.OTCIQ.com](http://www.OTCIQ.com):**  
1. Fill out this Notification of Late Filing form and convert the file to a PDF  
2. Log in to [www.OTCIQ.com](http://www.OTCIQ.com) and click “Add Financial Report” on the left hand navigation  
3. Select Dissemination Date “Immediate”  
4. Under Report Type, select “Notification of Late Filing”  
5. Enter Period End Date corresponding to the quarter/fiscal year end date for which this Notice is being filed  
6. Click “Browse” and select the PDF saved in step 1 above.  
7. A preview of the document will appear next. Please make sure to review the entire document & scroll down to click the “**Submit**” button. Your Notification of Late Filing will appear within a few minutes on otcmarkets.com

*Alternative Reporting companies on the Pink Current tier may utilize the Notification of Late Filing to receive the extension. The Notification must be submitted by the applicable reporting deadline to qualify for the extension.*

*OTCQB and OTCQX non-SEC reporting companies may also post this document to remain compliant with OTC reporting requirements.*