

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 12b-25

Commission File Number: 001-14454

NOTIFICATION OF LATE FILING

- Form 10-K Form 20-F Form 11-K Form 10-Q
 Form 10-D Form N-SAR Form N-CSR

For Period Ended: March 31, 2024

- Transition Report on Form 10-K Transition Report on Form 10-Q
 Transition Report on Form 20-F Transition Report on Form N-SAR
 Transition Report on Form 11-K

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: _____

**PART I
REGISTRANT INFORMATION**

Full name of registrant	Sidus Space, Inc.
Former name if applicable	
Address of principal executive office	150 N. Sykes Creek Parkway, Suite 200
City, state and zip code	Merritt Island, FL 32953

**PART II
RULE 12b-25 (b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25 (b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
(b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form N-SAR or Form N-CSR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III
NARRATIVE**

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR, N-CSR, or the transition report portion thereof, could not be filed within the prescribed time period.

The Company is unable to file its Quarterly Report on Form 10-Q for the quarter ended March 31, 2024 within the prescribed time period because the Company's prior auditor, BF Borgers, is not currently permitted to appear or practice before the Securities and Exchange Commission and the Company's new auditor needs additional time to perform a review of the Company's quarterly financial statements. The Company expects to file the Form 10-Q within the extension period of 5 calendar days.

**PART IV
OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

Bill White	(321)	613-5620
(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be

made.

See attachment

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Sidus Space, Inc.
(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: May 15, 2024

/s/ Bill White

By: Bill White
Title: Chief Financial Officer

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Non-related party revenue decreased by 56% for the three months ended March 31, 2024 to approximately \$845,000 as compared to approximately \$1.9 million for the three months ended March 31, 2023 and was primarily driven by timing of fixed price milestone contracts and fewer satellite related revenue contracts than prior year. Revenue from related parties decreased by 41% to approximately \$205,000 for the three months ended March 31, 2024 from approximately \$348,900 for the three months ended March 31, 2023. This was driven by the timing of fixed price milestone contracts and fewer contracts our related party entered into with its customers, requiring less outsourcing of its work to us.

The decrease in cost of revenue of 29% for the three months ended March 31, 2024 to approximately \$966,000 as compared to approximately \$1.36 million for the three months ended March 31, 2023, included approximately \$167,000 and approximately \$297,000, respectively, of related party costs of revenue. The overall decrease in cost of revenue was driven by lower sales offset by mix of contracts and lower sales of our higher margin satellite related business.

Selling, general, and administrative expenses remained materially consistent when compared with the same period in 2023.

Net loss was approximately \$3.8 million for the three months ended March 31, 2024 compared to approximately \$3.4 million for the three months ended March 31, 2023.

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