

NOTIFICATION OF LATE FILING

Alternative Reporting companies may utilize the Notification of Late Filing form to receive an extension. The Notification must be submitted no later than 4:00pm EST on the business day following the applicable reporting deadline to qualify for the extension.

Name of the Company: FRMO Corp.

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

For Period Ended: November 30, 2025

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.

The Company needs additional time to complete its financial statements due to required restatements of prior period financial statements.

On January 15, 2026, the Audit Committee of the Board of Directors (the "Audit Committee") of FRMO, in consultation with the Company's management and CBIZ CPAs P.C. ("CBIZ"), the Company's current independent registered public accounting firm, concluded that the Company's previously issued consolidated financial statements as of and for the years ended May 31, 2025 and 2024 should no longer be relied upon. It was determined that a restatement is required to correct the valuation of the deferred tax liabilities and the provision for income taxes in the Company's financial statements. The Company does not believe that this change will have any impact on the Company's cash and cash equivalents, total assets, net income or loss from operations before the provision of income taxes, cash paid for income taxes, or cash flows from operations.

The Company intends to restate the aforementioned consolidated financial statements as of and for the years ended May 31, 2025 and 2024, respectively, and the unaudited interim condensed consolidated financial statements during those periods.

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. The extension begins on the applicable reporting deadline.]

2/13/2026

Officer/Director Signature:

Date: January 14, 2026

Signature: /s/ David Arndt

Name: David Arndt

Title: Chief Accounting Officer

Instructions to post Notification of Late Filing in 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 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