

SEC FILE NUMBER

001-39868

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

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check one):

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form 10-D

Form N-CEN

Form N-CSR

For Period Ended:

June 30, 2023

Transition Report on Form 10-K

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q

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

Motorsport Games Inc.

Full Name of Registrant

N/A

Former Name if Applicable

5972 NE 4th Avenue

Address of Principal Executive Office (Street and Number)

Miami, Florida 33137

City, State and Zip Code

PART II — RULES 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 reason 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, Form 20-F, Form 11-K, Form N-CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth 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 why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

In light of the recent departure of a senior level in-house accountant of the Registrant, the remaining financial reporting staff of the Registrant will not be able to complete its quarter-end close procedures, including the finalization of certain impairment reviews, and the preparation of the Quarterly Report on Form 10-Q for the fiscal period ended June 30, 2023 within the prescribed time period, without unreasonable effort or expense. The Registrant fully expects to be able to file such Form 10-Q no later than five calendar days after its original prescribed due date.

PART IV — OTHER INFORMATION

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

Jason Potter	305	507-8799
(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 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.

For the quarter ended June 30, 2023, the Registrant expects to report revenues of \$1.7 million, as compared to \$2.0 million for the quarter ended June 30, 2022. Currently, the Registrant is unable to provide a reasonable estimate of the anticipated change to the Company's net loss for the quarter ended June 30, 2023 as compared to the prior year quarter due to the reasons set forth in Part III above.

Motorsport Games Inc.

(Name of Registrant as Specified in Charter)

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

Date: August 14, 2023

By: /s/ Stephen Hood

Name: Stephen Hood

Title: Chief Executive Officer and President