

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

FORM 10-K

ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2022

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT

For the period from _____ to _____

Commission File Number: 333-146834

Regenicin, Inc.

(Exact name of registrant as specified in its charter)

Wyoming

(State or other jurisdiction of incorporation or organization)

27-3083341

(I.R.S. Employer Identification No.)

10 High Court, Little Falls, NJ

(Address of principal executive offices)

07424

(Zip Code)

Registrant's telephone number: **973 557**

8914

Securities registered under Section 12(b) of the Exchange Act

Title of each class

Name of each exchange on which registered

None

not applicable

Securities registered under Section 12(g) of the Exchange Act:

Title of each class

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer", "smaller reporting company", and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Non-accelerated Filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed fiscal quarter: Approximately \$1,534,830 as of December 31, 2022.

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date: 153,483,050 as of December 31, 2022.

NOTICE: THIS 10K FILING DOES NOT CONTAIN FINANCIAL OR OTHER INFORMATION WHICH HAS BEEN AUDITED OR REVIEWED BY OUR INDEPENDENT PUBLIC ACCOUNTING FIRM FOR REASONS SPECIFIED HEREIN. WE INTEND TO SUPPLEMENT THIS FILING, AT A CURRENTLY UNKNOWN LATER DATE, WITH SUCH AUDITED FINANCIAL INFORMATION, IF AND WHEN SUCH AN AUDIT CAN BE OBTAINED.

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PART I

Item 1. Business

Overview of key events of the year ended September 30, 2022

During 2021-22, we continued to work on obtaining funding in order to start clinical trials and gain FDA product approval for our product, NovaDerm®. Having secured an Orphan Drug Designation as a biologic for this product, we continued to comply with the FDA annual reporting requirements.

To avoid the introduction of pathogens when using materials from animals to produce drugs, devices, and biologics, NovaDerm® and future Regenicin products all use traceable and pure animal sourced materials. We have worked with the FDA to ensure we are meeting federal expectations in this regard during the production process.

We estimate that the completion of the IND and the clinical trials will take at least 18 months and cost in excess of \$7 million. In addition to the completion of the IND, the only other significant gating item to enter clinical trials has been finding funding for this process.

Subsequent to the end of this fiscal year, we began selling materials and rights to our NovaDerm® product to individuals through a new Nevada series LLC we set up, NovaDerm Product Package LLC, as more fully described in the next section entitled ‘**Our Business Moving Forward In 2023**’. These rights and material sales generated a substantial amount of funding which we believe will provide us enough capital to complete the NovaDerm IND and allow us to proceed with the Clinical Trials of our NovaDerm® product. No assurance can be given, however, as to the results of such Clinical Trials, any future FDA approval, or our ability to complete and offer our NovaDerm® product commercially in the future.

Three board positions remain open on our Board of Directors.

Importantly, we are filing this annual report without our auditor’s review or any audit of our financial information or this report. Our reason for doing this is that we are still negotiating with our potential auditors for the completion of an audit and review of our unaudited past years reports prior to obtaining an audit of this current 10K filing. Instead, we have provided herein information as typically presented in our 10K annual report, including financial information, which has not been reviewed or audited by any independent outside source.

We intend, if and when able, to file an amendment to this 10K filing with such audited information. We are unaware at this time when we will obtain the necessary audit of the current and past filings; however, we will continue to provide current information to investors and the public when we are able through either our EDGAR filings and/or through postings on our website.

Our Business Moving Forward In 2023

Subsequent to the end of this fiscal year, in October 2022, we set up a new Nevada Series LLC called NovaDerm Product Package, LLC (“NPP LLC”). During November and December 2022, consistent with Nevada law governing this Master Series LLC, we then establish twenty-five (25) individual series LLCs, identifying each with a series letter of A through T or AA through EE. Thus, each of these sub-entities were named NovaDerm Product Package Series A, LLC through Series T, LLC, and then Series AA to Series EE, LLC (or NPP-A through NPP-T and NPP-AA through NPP-EE for short).

Into each of these twenty-five individual Series LLCs, we contributed the right and exclusive ownership to a certain amount of the bovine hides and corium we currently own and use as key materials in the preparation of our NovaDerm® product, as well as the right to designate: (a) the specific patient cultured skin to be prepared from these materials; (b) the amount of this cultured skin to be prepared up to a designated amount and (c) the medical facility to receive the fully prepared and processed NovaDerm® cultured skin from these materials (these materials and combined designation rights are collectively referred to herein as the “NovaDerm® Product Rights”). For NPP-A through NPP-T and NPP-AA through NPP-CC we designated 33,333 cm² of these NovaDerm® Product Rights. For NPP-DD we designated 30,625 cm² of NovaDerm® Product Rights and for NPP-EE we designated 28,783 cm² of NovaDerm® Product Rights. Each contribution of each of the NovaDerm® Product Rights was provided in exchange for 100 membership interests in the Series LLC which represented 100% of all membership interests issued.

We subsequently transferred 99% of our membership interests (or 99 membership interests) in each of these Series LLC to various Limited Liability Companies, held by individuals unknown to us, in exchange for a pre-agreed payment.

While we retain possession of the materials transferred in each Series LLC contribution, we have a continuing obligation to segregated and manage those materials as well as to prepare the NovaDerm® cultured skin product as designated by each Series LLC holder or their designate. The identified materials are currently set apart from other such materials and are being held by us pending the identification of the patient and medical facility as instructed by each NovaDerm® Product Rights holder. Notwithstanding this retention of possession by us, the ownership and legal title to the materials are retained and fully vested in the individual Series LLC or its designate.

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The above-described transfers of membership interests in the Series LLCs generated a substantial amount of cash which we are obligated to use for the completion of our NovaDerm IND and the administration of our product clinical trials. No assurance, however, can be given as to the success or failure of such IND or clinical trials, or as to any future FDA decisions made following these trials.

Our major objective for 2023 remains to complete the requirements of our NovaDerm IND application and begin our clinical trials. It is estimated that the cost to finalize the IND will be approximately \$1.9 million dollars, and the cost to complete Phase 1/2 of the clinical trial will be approximately 5.0 million dollars. There can be no assurance that we will be able to complete these tasks for these estimated amounts or that we will be successful in the proving out our NovaDerm® Product in this process. Indeed, clinic trials are notoriously difficult and expensive and are likely to result in additional unplanned costs and a denial of FDA approval.

As previously reported, our goal in obtaining funding for this process has been to minimize shareholders' dilution as much as possible. We believe the manner in which we structured our sales of NovaDerm® Product Rights has successfully achieved this objective. We will continue to work with potential investors in order to pursue other necessary funding based on our stated objective of successfully completing our planned clinical trials and obtaining FDA approval for the commercial sale of our NovaDerm® Product. It has taken longer to raise the funds than originally estimated; however, we remain hopeful that our goal is now achievable.

In the preparation of the IND application, we will continue to develop the testing suggested by the FDA during our Pre-IND meeting. Our scaffold supplier continues to perform the FDA suggested testing on collagen processing which addresses Bovine Closed Herd requirements for the enhanced safety and traceability of the collagen scaffolds used to produce NovaDerm®. We will be entering into discussions and evaluation of possible clinical trial sites for NovaDerm® as we proceed through the FDA approval process. Our discussions so far have confirmed that patient recruitment and enrollment should be faster and less complicated than other clinical trials because of our Orphan Designation and the fact that the surgical protocol will be similar to the grafting procedures currently in use at most facilities. NovaDerm® should thus require minimal physician training and documentation to complete the clinical trial, when and if conducted.

We are in the process of preparing a detailed plan and timeline for the filing of our IND and commencement of clinical trials and will provide this information when complete and approved by our board of directors. Our initial trials are planned to begin with a total of ten subjects and an Initial Data Safety Monitoring Board, (DSMB), review of safety on the first three subjects once they have reached 6 months follow-up. We do not intend to interrupt our trial waiting for the DSMB report. Our management's approach is to set up the trials so as to allow for a seamless transition into commercial production upon approval. We have arranged for sufficient Bovine Closed Herd corium to produce sufficient collagen scaffolds to meet our needs for the clinical trials once the IND is approved.

Our First Product Candidate NovaDerm®

Our first cultured skin substitute product candidate, NovaDerm®, is a multi-layered tissue-engineered living skin prepared by utilizing autologous (patient's own) skin cells. It is a graftable cultured epithelium skin substitute containing both epidermal and dermal components with a collagen base. Clinically, we expect our Cultured Skin substitute self-to-self skin graft product will perform the same as split thickness allograft skin. Our Autologous cultured skin substitute should not be rejected by the immune system of the patient, unlike porcine or cadaver cellular grafts. Immune system rejection is a serious concern in Xeno-transplant procedures which have a cellular component. The use of our cultured skin substitute should not require any specialized physician training because it is applied the same as in a standard split thickness allograft procedure.

NovaDerm® does not require the large harvest areas that are required when performing split thickness allograft procedures. NovaDerm® is designed to need only a small area of harvest material to cover the wound. This is a marked improvement over split thickness allograft skin which can be stretched only 2 to 4 times its original coverage area.

This results in limitations on how much burned area can be covered with this procedure. When a patient has more than 50% of their body with full thickness burns, there is simply not enough harvest area available to cover the burned area. As a result, the same area harvested must be allowed to grow back to get enough replacement skin, allowing for a high risk of infection and even mortality. NovaDerm® is expected to expand 100 to 400 times in coverage, greatly reducing this problem as well as scarring caused by harvesting.

Clinically speaking, a product designed to treat a life-threatening condition must be available for the patient when needed. Our Culture skin substitute is being developed to be ready to apply to the patient within the first month of admission to the hospital, when the patient is ready for grafting. Patients with serious burn injuries may not be in a condition to be grafted on a predefined schedule made more than a month in advance. Therefore, in order to accommodate the patient's needs, we are striving to ensure that our cultured skin substitute will have an adequate shelf life and manufacturing schedule to ensure it is available whether the patient needs it the first month, or any day after, until the patient's wound is completely covered and closed. We intend to provide a patient with enough NovaDerm® to meet the patients' needs in a single lot of material with adequate shelf life to be available when the patient is ready. With an extended shelf life and enough material in the first shipment, a physician may perform a second grafting 5 to 10 days post the first grafting period.

At this time, we first plan to seek FDA approval for burns as an Orphan Biologic Product to establish significant safety data and then seek Biological License Approval.

Our second product is anticipated to be TempaDerm®. TempaDerm® uses cells obtained from human donors to develop banks of cryo-preserved (frozen) cells and cultured skin substitutes to provide a continuous supply of non-allogenic skin substitutes to treat much smaller wound areas on patients, such as ulcers. This product is expected to have applications in the treatment of chronic skin wounds such as diabetic ulcers, decubitus ulcers and venous stasis ulcers. This product is expected to be similar to our burn indication product, except for the indications, and it will not depend totally on autologous cells. In fact, it may be possible to use the excess cultured skin that was originally produced for use on the patient that donated the cells to grow the skin. Potentially, TempaDerm® will be able to take this original cultured skin and use it on someone other than the original donor.

As currently planned, TempaDerm® has the possibility of using banked cells, or even frozen cultured skin substitutes, to carry inventory to satisfy unknown needs or large volumes to meet the demands created in large scale disasters. Because of our focus to date on NovaDerm®, we have taken only limited steps toward the development of TempaDerm®. We may also decellularize TempaDerm® or NovaDerm® to make collagen wound coverings containing all the natural growth promoters found in skin.

We believe this technology has many different uses beyond the burn indication. The other uses may include chronic wounds, reconstructive surgery, and potentially other complex organs and tissues. Some of the individual components of our planned cultured skin substitute technology is expected to be developed for devices, such as tendon wraps made of collagen or collagen temporary coverings of large area wounds to protect the patients from infections while waiting for a permanent skin substitute. The collagen technology used for cultured skin substitutes, as designed, is expected to be used for many different applications in wound healing and stem cell technology and even drug delivery systems.

Competition

Several companies have developed or are developing products that propose to approach the markets described above. There is only one other Autologous Cultured Skin Substitute for severe burns designated as an orphan product candidate, the original Cutanogen's PermaDerm. This product was licensed by Amarantus to Emerald Organic Products, but, to our knowledge, it has not be approved by the FDA or gone through any clinical trials .

In any case, we believe our product is superior in design and function and, thus, provides significant advantages over this competitor. The advantages of our cultured skin substitute include: (a) simultaneous delivery of autologous

epidermal keratinocytes and fibroblasts organized with a unique collagen base, (b) it can be produced and ready for patient use in 21 to 28 days, and (c) it has a shelf life of up to 2 weeks once produced.

Government Regulation

The Pediatric Medical Device Safety and Improvement Act of 2007 (Public Law 110-85) provides that Orphan Product applications for pediatric use only, or for use in both pediatric and adult patients, that are approved on or after September 27, 2007, are assigned an annual distribution number (ADN) and may be sold for profit (subject to the upper limit of the ADN). In addition, once a product receives an Orphan BLA, the developer of the product receives up to seven years market exclusivity for a specific indication following the product's approval by the FDA.

Unrestricted sales of our cultured skin substitute will not be permitted until we have obtained full FDA approval after data for safety and efficacy are collected from an approved clinical study. Once an IND is submitted, we expect enrollment and treatment to require a full one-year of evaluation on each patient before our product can be fully assessed for human use. The final 3 months of the evaluation is expected to be only a monitoring period. After collection of data from the clinical trial and submission to the FDA, six months is typically planned for the FDA's review and comments before a decision will be reached on whether or not to approve our product and what limitations on its use may be placed. Because of our Orphan Designation, this review time is expected to be reduced significantly.

Intellectual Property

In 2016, we received a registered trademark for NovaDerm®.

Employees

As of September 30, 2022, we had 3 employees.

Subsidiaries

In September, 2013, Regenicin formed a wholly-owned subsidiary for the sole purpose of conducting research in the State of Georgia. This subsidiary has been inactive since its formation.

On August 31, 2022, we filed articles of continuance with the states of Nevada and Wyoming effectively moving our organizational jurisdiction from Nevada to Wyoming effective on that date.

Item 1A. Risk Factors.

A smaller reporting company is not required to provide the information required by this Item.

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Item 1B. Unresolved Staff Comments.

A smaller reporting company is not required to provide the information required by this Item.

Item 2. Properties

Our principal executive offices are located at 10 High Court, Little Falls, NJ 07424. Our headquarters is located in the offices of McCoy Enterprises LLC, an entity controlled by Randall McCoy, our Chief Executive Officer. The office is attached to his residence but has its own entrances, rest room and kitchen facilities. No rent is charged.

We also maintain an office at 3 Arvida Drive, Pennington NJ 08534, which is an FDA registered, cGMP compliant FDA audited facility. This office is owned by Materials Testing Laboratory, and the principal is an officer of our company. No rent is charged.

Item 3. Legal Proceedings

On September 30, 2013, we filed a lawsuit against Lonza Walkersville and others in Fulton County Superior Court in the State of Georgia.

Other than as mentioned above, we have no threatened or pending litigation.

Item 4. Mine Safety Disclosures

N/A

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PART II

Item 5. Market for Registrant's Common Equity and Related Stockholder Matters and Issuer Purchases of Equity Securities

Market Information

Our common stock was previously quoted under the symbol "RGIN" on the OTCBB operated by the Financial Industry Regulatory Authority, Inc. ("FINRA") and the OTCQB operated by OTC Markets Group, Inc. Few market makers continue to participate in the OTCBB system because of high fees charged by FINRA and we are not quoted at all because of our failure in the past few years to provide audited financial information. Consequently, market makers that once quoted our shares on the OTCBB system no longer are posting any quotation and trades are not generally available on this or other market reporting services.

Only a limited market exists for the purchase and sale of our securities. There is no assurance that a regular trading market will ever develop again, or if developed, that it will be sustained. Therefore, a shareholder may be unable to resell his securities in our company. Moreover, as a result of the limited trading and information on the pricing of our stock we are unable to provide a table showing a range of high and low bid quotations for our common stock during recent periods and we believe that any such information would be misleading because of the difficulty in determining these quotations.

Penny Stock

The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a market price of less than \$5.00, other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or system. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the SEC, that: (a) contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading; (b) contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties or other requirements of the securities laws; (c) contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price; (d) contains a toll-free telephone number for inquiries on disciplinary actions; (e) defines significant terms in the disclosure document or in the conduct of trading in penny stocks; and (f) contains such other information and is in such form, including language, type size and format, as the SEC shall require by rule or regulation.

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with (a) bid and offer quotations for the penny stock; (b) the compensation of the broker-dealer and its salesperson in the transaction; (c) the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and (d) a monthly account statement showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement, a written agreement as to transactions involving penny stocks, and a signed and dated copy of a written suitability statement.

These disclosure requirements may have the effect of reducing the trading activity for our common stock. Therefore, stockholders may have additional difficulty selling our securities.

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Holders of Our Common Stock

As of December 31, 2022, we had 153,483,050 shares of our common stock issued and outstanding, held by 112 shareholders of record, with others holding shares in street name.

Dividends

There are no restrictions in our articles of incorporation or bylaws that prevent us from declaring dividends. The Nevada Revised Statutes, however, do prohibit us from declaring dividends where after giving effect to the distribution of the dividend:

1. we would not be able to pay our debts as they become due in the usual course of business, or;
2. our total assets would be less than the sum of our total liabilities plus the amount that would be needed to satisfy the rights of shareholders who have preferential rights superior to those receiving the distribution.

We have not declared any dividends and we do not plan to declare any dividends in the foreseeable future.

Recent Sales of Unregistered Securities

For the fiscal years ended September 30, 2022 and September 30, 2021, we did not issue common stock.

Shares and Warrants to be issued:

No warrants were issued in fiscal years ended September 2021 or 2022.

Securities Authorized for Issuance under Equity Compensation Plans

The following table provides information about our compensation plans under which shares of common stock may be issued upon the exercise of options as of September 30, 2022.

Plan Category	Number of securities to be issued upon exercise of outstanding option, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuances under equity compensation plans
----------------------	---------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------

Equity compensation plans approved by security holders	0	0	0
Equity compensation plans not approved by security holders	11,771,344 \$	0.02	0
Total	11,771,344 \$	0.02	0

On December 15, 2010, the board of directors approved the Regenicin, Inc. 2010 Incentive Plan (the “Plan”). The Plan provides for the granting of incentive stock options, non-qualified stock options, stock appreciation rights, restricted stock, stock units, performance shares and performance units to our employees, officers, directors and consultants, including incentive stock options, non-qualified stock options, restricted stock, and other benefits. The Plan provides for the issuance of up to 3,542,688 shares of our common stock.

On January 6, 2011, we approved the issuance of 885,672 options to each of the four members of the board of directors at an exercise price is \$0.62 per share. The options vested over a three-year period and expire on December 22, 2015. On May 11, 2011, the terms of the options were amended to allow for immediate vesting. On December 10, 2013, we approved the amendment to those options to change the exercise price to \$0.035 per share. On December 22, 2015 the Board extended the term of the options to December 31, 2021, and then extended the term of these options again with regard to its current active board members until December 31, 2023.

In addition, on January 15, 2015, the company entered into a stock option agreement with an officer of the company. The agreement grants the officer an option to purchase 10 million shares of common stock at \$0.02 per share, and was to expire January 15, 2021. This option grant was extended by action of the Board of Directors until December 31, 2023.

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Warrants Issued and Outstanding

No warrants were outstanding at September 30, 2022.

Item 6. Selected Financial Data

A smaller reporting company is not required to provide the information required by this Item.

Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words “believes,” “project,” “expects,” “anticipates,” “estimates,” “intends,” “strategy,” “plan,” “may,” “will,” “would,” “will be,” “will continue,” “will likely result,” and similar expressions. We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse affect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory

changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

See discussion in section marked: ‘**Our Business Moving Forward In 2023**’

Results of Operations for the Fiscal Years Ended September 30, 2022 and 2021

We generated no revenues from September 6, 2007 (date of inception) to September 30, 2022.

We incurred operating expenses of \$601,179 for the year ended September 30, 2022, compared with operating expenses of \$635,864 for the year ended September 30, 2021. Our operating expenses decreased in 2022 from 2021, and are compared as follows:

Operating Expenses	September 30, 2022	September 30, 2021
General and Administrative	\$ 635,864	\$ 663,749
Stock Based Compensation	\$ 38,083	\$ 34,738

We incurred net other expense of \$38,083 for the year ended September 30, 2022, as compared to net other expense of \$34,738 for the year ended September 30, 2021. Our other income and expenses for 2022 consisted of interest expenses of \$36,258 and a loss on other than temporary decline in the fair value of Amarantus stock of \$1,825. Our other income and expenses for 2021 consisted of interest expenses of \$34,713 and a loss on other than temporary decline in the fair value of Amarantus stock of \$25.

We had a net loss of \$639,262 for the year ended September 30, 2022, as compared with a loss of \$670,602 for the prior year. The decrease in loss was due to the reversal of accounts payable in the year ended September 30, 2022 of \$31,340, which decreased the loss.

Our net loss attributable to common stockholders for the year ended September 30, 2022 was \$692,216 compared to a net loss of \$741,007 for the year ended September 30, 2021. The decrease in loss was due to the reversal of accounts payable in the year ended September 30, 2022 of \$48,791.

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Liquidity and Capital Resources

As of September 30, 2022, we had cash of \$14,568 and investments of \$925, for total current assets of \$15,493. Our total current liabilities as of September 30, 2021 were \$5,612,633. We had a working capital deficit of \$5,597,140 as of September 30, 2022.

Operating activities used a net \$27,291 in cash for the year ended September 30, 2022. Financing activities provided \$40,000 for the year ended September 30, 2022 and consisted entirely of proceeds from loans from officers.

We have issued various promissory notes over the course of the last several fiscal years in order to continue funding our operations. The terms of these promissory notes are detailed in Note F to the financial statements accompanying this Annual Report. While this financing has been helpful in the short term to meet our financial obligations, we have been seeking other types of financing to fund our operations over the coming year.

Going Concern

Our financial statements have been prepared assuming that we will continue as a going concern which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. We have incurred cumulative losses to date, expect to incur further losses in the development of our business, and have been dependent on funding operations through the issuance of convertible debt and private sale of equity securities. These conditions raise substantial doubt about our ability to continue as a going concern. Management's plans include continuing to finance operations through the private or public placement of debt and/or equity securities and the reduction of expenditures. However, no assurance can be given at this time as to whether we will be able to achieve these objectives. The financial statements do not include any adjustment relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should we be unable to continue as a going concern.

Critical Accounting Policies

In December 2001, the SEC requested that all registrants list their most "critical accounting policies" in the Management Discussion and Analysis. The SEC indicated that a "critical accounting policy" is one which is both important to the portrayal of a company's financial condition and results, and requires management's most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain.

Accordingly, this is the policy we believe is the most critical to aid in fully understanding and evaluating our financial condition and results of operations.

1. **Income Taxes** - The Company accounts for income taxes in accordance with accounting guidance FASB ASC 740, "Income Taxes," which requires that the Company recognize deferred tax liabilities and assets based on the differences between the financial statement carrying amounts and the tax bases of assets and liabilities, using enacted tax rates in effect in the years the differences are expected to reverse. Deferred income tax benefit (expense) results from the change in net deferred tax assets or deferred tax liabilities. A valuation allowance is recorded when it is more likely than not that some or all deferred tax assets will not be realized. The Company has adopted the provisions of FASB ASC 740-10-05 "Accounting for Uncertainty in Income Taxes." The ASC clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements. The ASC prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Development Stage Activities and Operations

The Company is in the development stage and has had no revenues for the current reported year. A development stage company is defined as one in which all efforts are devoted substantially to establishing a new business and even if planned principal operations have commenced, revenues are insignificant.

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Recently Issued Accounting Pronouncements

Any recent pronouncements issued by the FASB or other authoritative standards groups with future effective dates are either not applicable or are not expected to be significant to the condensed financial statements of the Company.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk

A smaller reporting company is not required to provide the information required by this Item.

Item 8. Financial Statements and Supplementary Data

Index to Financial Statements Required by Article 8 of Regulation S-X:

UNAUDITED Financial Statements:

F- [Consolidated Balance Sheets as of September 30, 2022 and 2021](#)

1

F- [Consolidated Statements of Operations for the years ended September 30, 2022 and September 30, 2021](#)

2

F- [Consolidated Statement of Stockholders' Deficiency for the years ended September 30, 2022 and September 30, 2021](#)

3

F- [Consolidated Statements of Cash Flows for the years ended September 30, 2022 and September 30, 2021](#)

4

F- [Notes to Consolidated Financial Statements](#)

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REGENICIN, INC. AND SUBSIDIARY
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	September 30, 2022	September 30, 2021
ASSETS		
CURRENT ASSETS		
Cash	\$ 14,569	\$ 1,859
Common stock of Amaranthus	925	2,750
Total current and total assets	<u>\$ 15,493</u>	<u>\$ 4,609</u>
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
CURRENT LIABILITIES		
Accounts payable	\$ 103,119	\$ 93,674
Accrued expenses - other (related party of \$65,471 and \$46,713)	254,595	234,894
Accrued salaries - officers	4,612,001	4,031,001
Promissory note payable	175,000	175,000
Convertible promissory note - officer	335,683	335,683
Loan payable	10,000	10,000
Loans payable - officer	122,235	82,235
Total current and total liabilities	<u>5,612,633</u>	<u>4,962,487</u>
STOCKHOLDERS' DEFICIENCY		
Series A 8% Convertible Preferred stock, \$0.001 par value, 5,500,000 shares authorized; 885,000 issued and outstanding	885	885
Common stock, \$0.001 par value; 200,000,000 shares authorized; 157,911,410 issued and 153,483,050 outstanding	157,914	157,914
Additional paid-in capital	10,208,339	10,208,339
Accumulated deficit	(15,959,850)	(15,320,588)
Less: treasury stock; 4,428,360 shares at par	<u>(4,428)</u>	<u>(4,428)</u>

Total stockholders' deficiency	(5,597,140)	(4,957,878)
Total liabilities and stockholders' deficiency	\$ 15,493	\$ 4,609

See Notes to Consolidated Financial Statements.

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REGENICIN, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF OPERATIONS

(UNAUDITED)

	Year Ended September 30, 2022	Year Ended September 30, 2021
Revenues	\$ —	\$ —
Operating expenses		
General and administrative	601,179	635,864
Total operating expenses	601,179	635,864
Operating loss before other expenses	(601,179)	(635,864)
Other expenses		
Interest expense related party of \$(18,758), \$(17,213)	(36,258)	(34,713)
Change in unrealized loss on securities	(1,825)	(25)
Total other expenses	(38,083)	(34,738)
Net loss	(639,262)	(670,602)
Preferred stock dividends	(52,954)	(70,405)
Net loss attributable to common stockholders	\$ (692,216)	\$ (741,007)
Loss per share basic	\$ (0.00)	\$ (0.00)
Loss per share diluted	\$ (0.00)	\$ (0.00)
Weighted average number of shares outstanding basic	153,483,050	153,483,050
Weighted average number of shares outstanding diluted	153,483,050	153,483,050

See Notes to Consolidated Financial Statements.

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REGENICIN, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIENCY

(UNAUDITED)

	Convertible Preferred Stock		Common Stock		Additional Paid-in Capital		Accumulated Deficit	Treasury Stock (1)	Total
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance s at									
October 1, 2021	885,000	\$ 885	157,911,410	\$ 914	157,914	\$ 10,208,339	\$ (15,320,588)	\$ (4,428)	(4,957,878)
Net loss	—	—	—	—	—	—	(639,262)	—	(639,262)
Balance s at									
September 30, 2022	885,000	\$ 885	157,911,410	\$ 914	157,914	\$ 10,208,339	\$ (15,959,850)	\$ (4,428)	(5,597,140)
Balance s at									
October 1, 2020	885,000	\$ 885	157,911,410	\$ 914	157,914	\$ 10,208,339	\$ (14,649,986)	\$ (4,428)	(4,287,276)
Net loss	—	—	—	—	—	—	(670,602)	—	(670,602)
Balance s at									
September 30, 2021	885,000	\$ 885	157,911,410	\$ 914	157,914	\$ 10,208,339	\$ (15,320,588)	\$ (4,428)	(4,957,878)

(1) The number of shares in treasury stock for all periods presented was 4,428,360.

See Notes to Consolidated Financial Statements.

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REGENICIN, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF CASH FLOWS

(UNAUDITED)

	Year Ended September 30, 2022	Year Ended September 30, 2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ (639,262)	\$ (670,602)

Adjustments to reconcile net loss to net cash used in operating activities:		
Unrealized loss on investment	1,825	25
Accrued interest on loans and notes payable	36,258	34,713
Changes in operating assets and liabilities		
Accounts payable	9,443	5,015
Accrued expenses - other	(16,555)	25,743
Accrued salaries - officers	581,000	580,999
Net cash used in operating activities	(27,291)	(24,107)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds of loans from officers	40,000	24,600
Net cash provided by financing activities	40,000	24,600
NET INCREASE IN CASH	12,709	493
CASH - BEGINNING OF PERIOD	1,859	1,366
CASH - END OF PERIOD	\$ 14,568	\$ 1,859
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ —	\$ —
Cash paid for taxes	\$ —	\$ —

See Notes to Consolidated Financial Statements.

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**REGENICIN, INC. AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

NOTE A - THE COMPANY

Regenicin, Inc. ("Regenicin"), formerly known as Windstar, Inc., was incorporated in the state of Nevada on September 6, 2007. On July 19, 2010, the Company amended its Articles of Incorporation to change the name of the Company to Regenicin, Inc. On August 31, 2022, we filed articles of continuance with the states of Nevada and Wyoming effectively moving our organizational jurisdiction from Nevada to Wyoming effective on that date. The Company's business plan is to develop and commercialize a potentially lifesaving technology by the introduction of tissue-engineered skin substitutes to restore the qualities of healthy human skin for use in the treatment of burns, chronic wounds and a variety of plastic surgery procedures.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation:

The accompanying consolidated financial statements include the accounts of Regenicin and its wholly owned subsidiary. All significant inter-company balances and transactions have been eliminated.

Going Concern:

The Company's consolidated financial statements have been prepared assuming that the Company will continue as a going concern which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has incurred recurring losses and as of September 30, 2022, has an accumulated deficit of

approximately \$15.95 million from inception, expects to incur further losses in the development of its business and has been dependent on funding operations through the issuance of convertible debt and private sale of equity securities. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Currently management plans to finance operations through the private or public placement of debt and/or equity securities. However, no assurance can be given at this time as to whether the Company will be able to obtain such financing. The consolidated financial statements do not include any adjustment relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Income (loss) per share:

Basic loss per share is computed by dividing the net loss by the weighted average number of common shares outstanding during the period. Diluted loss per share gives effect to dilutive convertible securities, options, warrants and other potential common stock outstanding during the period; only in periods in which such effect is dilutive.

The following securities have been excluded from the calculation as the exercise price was greater than the average market price of the common shares:

	2022	2021
Options	—	—

The following weighted average securities have been excluded from the calculation even though the exercise price was less than the average market price of the common shares because the effect of including these potential shares was anti-dilutive due to the net losses incurred during 2022 and 2021:

	2022	2021
Options	11,771,344	11,771,344
Convertible Preferred Stock	8,850,000	8,850,000
Convertible Promissory Note	35,712,910	16,784,150
Shares excluded from the calculation of diluted loss per share	56,334,254	37,405,494

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Financial Instruments and Fair Value Measurement:

As of October 1, 2018, the Company adopted ASU No. 2016-01, "Financial Instruments-Overall: Recognition and Measurement of Financial Assets and Financial Liabilities." The new standard principally affects accounting standards for equity investments, financial liabilities where the fair value option has been elected, and the presentation and disclosure requirements for financial instruments. Upon the effective date of the new standards, all equity investments in unconsolidated entities, other than those accounted for using the equity method of accounting, will generally be measured at fair value through earnings. There no longer is an available-for-sale classification and therefore, no changes in fair value will be reported in other comprehensive income (loss) for equity securities with readily determinable fair values. As a result of the adoption, the Company recorded a cumulative effect adjustment of a \$950 decrease to accumulated other comprehensive income, and a corresponding decrease to accumulated deficit, as of October 1, 2018.

Common stock of Amarantus BioScience Holdings, Inc. ("Amarantus") is carried at fair value in the accompanying consolidated balance sheets. Fair value is determined under the guidelines of GAAP which defines fair value,

establishes a framework for measuring fair value and expands disclosures about fair value measurements. Realized gains and losses, determined using the first-in, first-out (FIFO) method, and unrealized gains and losses are included in other income (expense) on the statement of operations.

The common stock of Amaranthus is valued at the closing price reported on the active market on which the security is traded. This valuation methodology is considered to be using Level 1 inputs. The total value of Amaranthus common stock at September 30, 2022 is \$925. The change in unrealized loss for the year ended September 30, 2022 and 2021 was \$1,825 and \$25 net of income taxes, respectively, and was reported as other expense.

The carrying value of cash, prepaid expenses and other current assets, accounts payable, accrued expenses and all loans and notes payable in the Company's consolidated balance sheets approximated their values as of and September 30, 2022 and 2021 due to their short-term nature.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Such estimation includes the selection of assumptions underlying the calculation of the fair value of options. Actual results could differ from those estimates.

Stock-Based Compensation:

The Company accounts for stock-based compensation in accordance with FASB ASC 718, "*Compensation - Stock Compensation*." Under the fair value recognition provision of the ASC, stock-based compensation cost is estimated at the grant date based on the fair value of the award. The Company estimates the fair value of stock options granted using the Black-Scholes-Merton option pricing model.

The Company accounts for equity instruments issued in exchange for the receipt of goods or services from other than employees in accordance with FASB ASC 505, "*Equity*." Costs are measured at the estimated fair market value of the consideration received or the estimated fair value of the equity instruments issued, whichever is more reliably measurable. The value of equity instruments issued for consideration other than employee services is determined on the earlier of a performance commitment or completion of performance by the provider of goods or services as defined by ASC 505.

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Income Taxes:

The Company accounts for income taxes in accordance with accounting guidance FASB ASC 740, "*Income Taxes*," which requires that the Company recognize deferred tax liabilities and assets based on the differences between the financial statement carrying amounts and the tax bases of assets and liabilities, using enacted tax rates in effect in the years the differences are expected to reverse. Deferred income tax benefit (expense) results from the change in net deferred tax assets or deferred tax liabilities. A valuation allowance is recorded when it is more likely than not that some or all deferred tax assets will not be realized.

The Company has adopted the provisions of FASB ASC 740-10-05 "*Accounting for Uncertainty in Income Taxes*." The ASC clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements. The ASC prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The ASC provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Recently Issued Accounting Pronouncements:

Any recent pronouncements issued by the FASB or other authoritative standards groups with future effective dates are either not applicable or are not expected to be significant to the consolidated financial statements of the Company.

NOTE C – LICENSE OF RIGHTS

On November 7, 2014, the Company entered into a Sale Agreement, as amended on January 30, 2015, with Amarantus BioScience Holdings, Inc. (“Amarantus”). Under the Sale Agreement, the Company granted to Amarantus an exclusive five (5) year option to license any engineered skin designed for the treatment of patients designated as severely burned by the FDA developed by the Company. Amarantus could exercise this option at a cost of \$10,000,000 plus a royalty of 5% on gross revenues in excess of \$150 million. The option had not been exercised and had since expired.

NOTE D – ACCRUED EXPENSES

Accrued expenses consisted of the following:

	2022	2021
Professional fees	\$ 9,186	\$ 25,743
Interest	245,409	209,151
Accrued expenses	<u>\$ 254,595</u>	<u>\$ 234,894</u>

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NOTE E - LOANS PAYABLE

Convertible Promissory Note - Officer:

Through March 31, 2020, John Weber, the Company's Chief Financial Officer, advanced the Company a total of \$335,683. On March 31, 2020, these advances were converted into a convertible promissory note. Interest on the note is computed at 5% per annum and accrues from the time of the advances until the maturity date. The original maturity date was September 30, 2020, at which time all the accrued interest and principal became due. The note has been extended several times and most recently to September 30, 2022. For the years ended September 30, 2022 and 2021 interest totaling \$18,758 and \$17,213 respectively was incurred and accrued. Lifetime accrued interest on the note was \$65,471 and \$46,713 at September 30, 2022 and 2021, respectively, which is included in accrued expenses on the accompanying consolidated balance sheets. The note is convertible at the option of Mr. Weber into shares of the Company's common stock at the prevailing market rate on the date of conversion.

Loan Payable:

In February 2011, an investor advanced \$10,000. The loan does not bear interest and is due on demand. At both September 30, 2022 and 2021, the loan payable totaled \$10,000.

Loans Payable - Officer:

Through September 30, 2019, J. Roy Nelson, the Company's Chief Science Officer, made net advances to the Company totaling \$26,935. The loans do not bear interest and are due on demand.

In September 2018, Randall McCoy, the Company's Chief Executive Officer, advanced to the Company \$4,500. The loan does not bear interest and is due on demand.

From July 2020 to September 2022, John Weber, the Company's Chief Financial Officer, advanced to the Company a total of \$90,800. The bears interest at 5% per annum and is due on demand.

NOTE F – PROMISSORY NOTES PAYABLE

Bridge Financing:

On December 21, 2011, the Company issued a \$150,000 promissory note to an individual. The note bore interest so that the Company would repay \$175,000 on the maturity date of June 21, 2012. Additional interest of 10% was charged on any late payments. The note was not paid at the maturity date and the Company is incurring additional interest as described above. At both September 30, 2022 and 2021, the note balance was \$175,000. Interest expense was \$17,500 for each of the years ended September 30, 2022, and 2021, respectively. Accrued interest on the note was \$179,938 and \$162,438 at September 30, 2022 and 2021, respectively, which is included in accrued expenses on the accompanying consolidated balance sheets.

NOTE G - RELATED PARTY TRANSACTIONS

The Company's principal executive offices are located in Little Falls, New Jersey. The headquarters is located in the offices of McCoy Enterprises LLC, an entity controlled by Mr. McCoy. The office is attached to his residence but has its own entrances, restroom and kitchen facilities.

The Company also maintains an office at Carbon & Polymer Research Inc. ("CPR") in Pennington, New Jersey, which is the Company's materials and testing laboratory. An officer of the Company is an owner of CPR. No rent is charged for either premise.

On May 16, 2016, the Company entered into an agreement with CPR in which CPR will supply the collagen scaffolds used in the Company's production of the skin tissue. The contract contains a most favored customer clause guaranteeing the Company prices equal or lower than those charged to other customers. The Company has not yet made purchases from CPR.

See Note E for loans payable to related parties.

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NOTE H - INCOME TAXES

The Company did not incur current income tax expense for either of the years ended September 30, 2022 or 2021.

At September 30, 2022, the Company had available approximately \$4.6 million of net operating loss ("NOL") carry forwards which expire in the years 2029 through 2037. However, the use of the net operating loss carryforwards may be limited under Section 382 of the Internal Revenue Code. Section 382 of the Internal Revenue Code of 1986, as amended (the Code), imposes an annual limitation on the amount of taxable income that may be offset by a corporation's NOLs if the corporation experiences an "ownership change" as defined in Section 382 of the Code. The Company has not yet undertaken the process to calculate these changes.

Significant components of the Company's deferred tax assets at September 30, 2022 and 2021 are as follows:

	2022	2021
Net operating loss		
carry forwards	\$ 1,235,018	\$ 1,229,570
Unrealized loss	808,940	807,975
Stock based		
compensation	17,061	17,061
Accrued expenses	1,247,940	1,091,070
Total deferred tax		
assets	3,308,959	3,145,676

Valuation allowance	<u>(3,308,959)</u>	<u>(3,145,676)</u>
Net deferred tax assets	<u>\$ —</u>	<u>\$ —</u>

Due to the uncertainty of their realization, a valuation allowance has been established for all of the income tax benefit for these deferred tax assets.

The following is a reconciliation of the Company's income tax rate using the federal statutory rate to the actual income tax rate as of September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Federal tax rate	(21)%	(21)%
Effect of state taxes	(6)%	(6)%
Effect of NOL	(2)%	(2)%
Change in valuation allowance	25%	25%
Total	<u>0%</u>	<u>0%</u>

At September 30, 2022 and 2021, the Company had no material unrecognized tax benefits and no adjustments to liabilities or operations were required. The Company does not expect that its unrecognized tax benefits will materially increase within the next twelve months. The Company recognizes interest and penalties related to uncertain tax positions in general and administrative expense. As of September 30, 2022, and 2021 the Company has not recorded any provisions for accrued interest and penalties related to uncertain tax positions.

The Company files its federal and state income tax returns under a statute of limitations. The tax years ended September 30, 2020 through September 30, 2022 generally remain subject to examination by federal tax authorities.

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NOTE I - STOCKHOLDERS' DEFICIENCY

Preferred Stock:

Series A

Series A Preferred earns a dividend of 8% per annum on the stated value and has a liquidation preference equal to the stated value of the shares (\$885,000 liquidation preference as of September 30, 2022 and 2021 plus dividends in arrears as per below). Each share of Preferred Stock has an initial stated value of \$1 and is convertible into shares of the Company's common stock at the rate of 10 for 1.

The Series A Preferred Stock was marketed through a private placement memorandum that included a reference to a ratchet provision which would have allowed the holders of the stock to claim a better conversion rate based on other stock transactions conducted by the Company during the three-year period following the original issuance of the shares. The Certificate of Designation does not contain a ratchet provision. Certain of the stock related transactions consummated by the Company during this time period may have triggered this ratchet provision, and thus created a claim by holders of the Series A Preferred Stock who purchased based on this representation for a greater conversion rate than initially provided. There have been no new developments related to the remaining Series A holders regarding this claim and the conversion rate of their Series A Preferred Stock. Changes to the preferred stock conversion ratio may result in modification or extinguishment accounting. That may result in a deemed preferred stock dividend which would reduce net income available to common stockholders in the calculation of earnings per share. Certain of the smaller Series A holders have already converted or provided notice of conversion of their shares. In respect of this

claim, the Company and its outside counsel determined that it is not possible to offer an opinion regarding the outcome. An adverse outcome could materially increase the accumulated deficit.

The dividends are cumulative commencing on the issue date when and if declared by the Board of Directors. As of September 30, 2022, and 2021, dividends in arrears were \$818,030 (\$.92 per share) and \$747,232 (\$.84 per share), respectively.

At both September 30, 2022 and 2021, 885,000 shares of Series A Preferred were outstanding.

Series B

On January 23, 2012, the Company designated a new class of preferred stock called Series B Convertible Preferred Stock ("Series B Preferred"). 4,000,000 shares have been authorized with a liquidation preference of \$2.00 per share. Each share of Series B Preferred is convertible into ten shares of common stock. Holders of Series B Preferred have a right to a dividend (pro-rata to each holder) based on a percentage of the gross revenue earned by the Company in the United States, if any, and the number of outstanding shares of Series B Convertible Preferred Stock, as follows: Year 1 - Total Dividend to all Series B holders = $.03 \times$ Gross Revenue in the U.S. Year 2 - Total Dividend to all Series B holders = $.02 \times$ Gross Revenue in the U.S. Year 3 - Total Dividend to all Series B holders = $.01 \times$ Gross Revenue in the U.S. At September 30, 2021, and 2020 no shares of Series B Preferred are outstanding.

2010 Incentive Plan:

On December 15, 2010, the board of directors approved the Regenicin, Inc. 2010 Incentive Plan (the "Plan"). The Plan provides for the granting of incentive stock options, non-qualified stock options, stock appreciation rights, restricted stock, stock units, performance shares and performance units to the Company's employees, officers, directors and consultants. The Plan provides for the issuance of up to 4,428,360 shares of the Company's common stock.

Effective October 1, 2019, the Company adopted ASU No. 2018-07, "Compensation - Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting" ("ASU 2018-07"). ASU 2018-07 expanded the scope of Topic 718 to include share-based payment transactions for acquiring goods and services from nonemployees. The guidance also specifies that Topic 718 applies to all share-based payment transactions in which a grantor acquires goods or services to be used or consumed in a grantor's own operations by issuing share-based payment awards. The adoption of ASU 2018-07 did not have a significant impact on the Company's consolidated financial statements.

On January 6, 2011, the Company approved the issuance of 885,672 options to each of the four members of the board of directors at an exercise price of \$0.035, as amended, per share that were to expire, as extended, on December 31, 2018. Effective as of the expiration date, the Company extended the term of those options for two of the directors to December 31, 2023. All other contractual terms of the options remained the same. The option exercise price was compared to the fair market value of the Company's shares on the date when the extension was authorized by the Company, resulting in the immediate recognition of \$1,316 in compensation expense. There is no deferred compensation expense associated with this transaction, since all extended options had previously been fully vested. The extended options were valued utilizing the Black-Scholes option pricing model with the following assumptions: Exercise price of \$0.035, expected volatility of 25.54%, risk free rate of 2.51% and expected term of 5 years.

On January 15, 2015, the Company approved the issuance of 10,000,000 options to one of its Officers at an exercise price of \$0.02, per share that were set to expire on January 15, 2019. Effective December 31, 2019, the Company extended the term of those options to December 31, 2023. All other contractual terms of the options remained the same. The option exercise price was compared to the fair market value of the Company's shares on the date when the extension was authorized by the Company, resulting in the immediate recognition of \$29,508 in compensation expense, which is included in the results of operations for the year ended September 30, 2021. There is no deferred compensation expense associated with this transaction, since all extended options had previously been fully vested. The extended options were valued utilizing the Black-Scholes option pricing model with the following assumptions: Exercise price of \$0.02, expected volatility of 25.54%, risk free rate of 2.51% and expected term of 5 years

Expected life is determined using the “simplified method” permitted by Staff Accounting Bulletin No. 107. The stock volatility factor is based on the Nasdaq Biotechnology Index. The Company did not use the volatility rate for Company’s common stock as the Company’s common stock had not been trading for the sufficient length of time to accurately compute its volatility when these options were issued.

No stock based compensation was recorded the years ended September 30, 2022 and 2021.

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Option activity for 2022 and 2020 is summarized as follows:

	Options	Weighted Average Exercise Price
Options outstanding, October 1, 2020	11,771,334	\$ 0.019
Granted	—	—
Forfeited	—	—
Options outstanding, September 30, 2021	11,771,334	\$ 0.019
Granted	—	—
Forfeited	—	—
Options outstanding, September 30, 2022	11,771,334	\$ 0.019
Aggregate intrinsic value \$	0	

The aggregate intrinsic value was calculated based on the positive difference between the closing market price of the Company’s Common Stock and the exercise price of the underlying options.

The following table summarizes information regarding stock options outstanding at September 30, 2022:

Ranges of prices	Number Outstanding	Weighted Average Remaining		Options Exercisable Weighted Average	
		Contractual Life	Exercise Price	Number Exercisable	Exercise Price
\$ 0.020	10,000,000	1.25	\$ 0.020	10,000,000	\$ 0.020
\$ 0.035	1,771,344	1.25	\$ 0.035	1,771,344	\$ 0.035
\$0.020-\$0.035	11,771,334	1.25	\$ 0.019	11,771,344	\$ 0.022

As of September 30, 2022, there was no unrecognized compensation cost related to non-vested options granted.

NOTE J - SUBSEQUENT EVENTS

Subsequent to the end of this fiscal year, in October 2022, we set up a new Nevada Series LLC called NovaDerm Product Package, LLC (“NPP LLC”). During November and December 2022, consistent with Nevada law governing this Master Series LLC, we then establish twenty-five (25) individual series LLCs, identifying each with a series letter of A through T or AA through EE. Thus, each of these sub-entities were named NovaDerm Product Package Series A, LLC through Series T, LLC, and then Series AA to Series EE, LLC (or NPP-A through NPP-T and NPP-AA through NPP-EE for short).

Into each of these twenty-five individual Series LLCs, we contributed the right and exclusive ownership to a certain amount of the bovine hides and corium we currently own and use as key materials in the preparation of our

NovaDerm® product, as well as the right to designate: (a) the specific patient cultured skin to be prepared from these materials; (b) the amount of this cultured skin to be prepared up to a designated amount and (c) the medical facility to receive the fully prepared and processed NovaDerm® cultured skin from these materials (these materials and combined designation rights are collectively referred to herein as the “NovaDerm® Product Rights”). For NPP-A through NPP-T and NPP-AA through NPP-CC we designated 33,333 cm² of these NovaDerm® Product Rights. For NPP-DD we designated 30,625 cm² of NovaDerm® Product Rights and for NPP-EE we designated 28,783 cm² of NovaDerm® Product Rights. Each contribution of each of the NovaDerm® Product Rights was provided in exchange for 100 membership interests in the Series LLC which represented 100% of all membership interests issued.

We subsequently transferred 99% of our membership interests (or 99 membership interests) in each of these Series LLC to various Limited Liability Companies, held by individuals unknown to us, in exchange for a pre-agreed payment. Prior to year-end, the members of these LLCs voted to donate 100% of the membership interests to charity.

While we retain possession of the materials transferred in each Series LLC contribution, we have a continuing obligation to segregate and manage those materials as well as to prepare the NovaDerm® cultured skin product as designated by each Series LLC holder or their designate. The identified materials are currently set apart from other such materials and are being held by us pending the identification of the patient and medical facility as instructed by each NovaDerm® Product Rights holder. Notwithstanding this retention of possession by us, the ownership and legal title to the materials are retained and fully vested in the individual Series LLC or its designate.

The above-described transfers of membership interests in the Series LLCs generated a substantial amount of cash which we are obligated to use for the completion of our NovaDerm IND and the administration of our product clinical trials. No assurance, however, can be given as to the success or failure of such IND or clinical trials, or as to any future FDA decisions made following these trials.

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Item 9. Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

No events occurred requiring disclosure under Item 304 of Regulation S-K during the fiscal year ending September 30, 2022.

Item 9A. Controls and Procedures

Disclosure Controls and Procedures

As required by Rule 13a-15 under the Securities Exchange Act of 1934, we have carried out an evaluation of the effectiveness of our disclosure controls and procedures as of the end of the period covered by this annual report, being September 30, 2022. This evaluation was carried out under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in the Securities and Exchange Commission’s rules and forms. Disclosure controls and procedures include controls and procedures designed to ensure that information required to be disclosed in our company’s reports filed under the Securities Exchange Act of 1934 is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Based upon that evaluation, including our Chief Executive Officer and Chief Financial Officer, we have concluded that our disclosure controls and procedures were ineffective as of the end of the period covered by this annual report.

Management’s Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Rule 13a-15(f) under the Securities Exchange Act of 1934). Management has assessed the effectiveness of our internal control over financial reporting as of September 30, 2022 based on criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. As a result of this assessment, management concluded that, as of September 30, 2022, our internal control over financial reporting was not effective. Our management identified the following material weaknesses in our internal control over financial reporting, which are indicative of many small companies with small staff: (i) inadequate segregation of duties and effective risk assessment; and (ii) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of both US GAAP and SEC guidelines.

We plan to take steps to enhance and improve the design of our internal control over financial reporting. During the period covered by this annual report on Form 10-K, we have not been able to remediate the material weaknesses identified above. To remediate such weaknesses, we hope to implement the following changes during our fiscal year ending September 30, 2022, depending on available funds: (i) appoint additional qualified personnel to address inadequate segregation of duties and ineffective risk management; and (ii) adopt sufficient written policies and procedures for accounting and financial reporting. The remediation efforts set out in (i) and (ii) are largely dependent upon our securing additional financing to cover the costs of implementing the changes required. If we are unsuccessful in securing such funds, remediation efforts may be adversely affected in a material manner.

This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by our registered public accounting firm pursuant to an exemption for non-accelerated filers set forth in Section 989G of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

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Remediation of Material Weakness

We are unable to remedy our controls related to the inadequate segregation of duties and ineffective risk management until we receive financing to hire additional employees.

Limitations on the Effectiveness of Internal Controls

Our management, including our Chief Executive Officer and our Chief Financial Officer, does not expect that our disclosure controls and procedures or our internal control over financial reporting are or will be capable of preventing or detecting all errors or all fraud. Any control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the control system's objectives will be met. The design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Further, because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that misstatements, due to error or fraud will not occur or that all control issues and instances of fraud, if any, within the company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns may occur because of simple error or mistake. Controls can also be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of controls. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Projections of any evaluation of controls effectiveness to future periods are subject to risk.

Item 9B. Other Information

None

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PART III

Item 10. Directors, Executive Officers and Corporate Governance

The following table contains information with respect to our current executive officers and directors:

Name	Age	Principal Positions With Us
Randall McCoy	72	Chief Executive Officer and Director
John J. Weber	72	Chief Financial Officer and Director
Dr. J. Roy Nelson	73	Chief Science Officer

Randall McCoy has served as our Chief Executive Officer and director since July 2010. Prior to joining the Company, Mr. McCoy served as President of McCoy Enterprises LLC since its founding in May 2002. Mr. McCoy has more than 43 years of experience in the healthcare industry and has assisted both small and major pharmaceutical/device companies address FDA issues. He served as Laboratory Manager and Instructor at both George Washington University and Temple Medical School, and served as Program Manager at the Stanford Research Institute, Healthcare Division, of the David Sarnoff Research Center. Mr. McCoy has also helped over 225 foreign and domestic companies introduce their FDA regulated drug and medical device products into the US and world market. He currently holds over 30 US and international patents.

John J. Weber has served as our Chief Financial Officer and Director since September 13, 2010. Mr. Weber served as the Executive Vice President of Fujifilm Medical Systems, USA from 2006 until 2009. While at Fujifilm he was responsible for overseeing all corporate activity with the exception of R&D. In previous positions at Fujifilm he served as Senior Vice President of Operations as well as Chief Financial Officer.

Mr. Weber brings over 20 years of medical-related corporate, operational and financial management experience to the Company.

Dr. J. Roy Nelson Chief Science Officer owns and operates a FDA registered cGMP audited laboratory. The Material Testing Laboratory holds a Schedule I-V DEA drug license and with an electronic FDA submission portal. His laboratory provides material science supports for new medical devices and drug support for major pharmaceutical as well as smaller companies. In addition to numerous medical device and drug developmental projects, he has been on two FDA consent decree remediations writing SOPs and other FDA compliance documents. He has eight years experience working with various collagen products, such as sponges. Prior to 1988 Dr. Nelson was a senior material scientist at RCA/SRI in Princeton, NJ. He has more than twenty US patents. Dr. Nelson and Mr. McCoy have worked on numerous projects together since 1979 and share co-inventor positions on various patents.

Term of Office

Our directors are appointed for a one-year term to hold office until the next annual general meeting of our shareholders or until removed from office in accordance with our bylaws. Our officers are appointed by our board of directors and hold office until removed by the board.

Family Relationships

There are no family relationships between or among the directors, executive officers or persons nominated or chosen by us to become directors or executive officers.

Involvement in Certain Legal Proceedings

To the best of our knowledge, during the past ten years, none of the following occurred with respect to a present or former director, executive officer, or employee: (1) any bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time; (2) any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses); (3) being subject to any order, judgment or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his or her involvement in any type of business, securities or banking activities; and (4) being found by a court of competent jurisdiction (in a civil action), the SEC or the Commodities Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated.

Committees of the Board

Our company currently does not have nominating, compensation or audit committees or committees performing similar functions nor does our company have a written nominating, compensation or audit committee charter. Our directors believe that it is not necessary to have such committees, at this time, because the functions of such committees can be adequately performed by the board of directors.

Our company does not have any defined policy or procedural requirements for shareholders to submit recommendations or nominations for directors. The board of directors believes that, given the stage of our development, a specific nominating policy would be premature and of little assistance until our business operations develop to a more advanced level. Our company does not currently have any specific or minimum criteria for the election of nominees to the board of directors and we do not have any specific process or procedure for evaluating such nominees. The board of directors will assess all candidates, whether submitted by management or shareholders, and make recommendations for election or appointment.

A shareholder who wishes to communicate with our board of directors may do so by directing a written request addressed to our CEO and director, Randall McCoy, at the address appearing on the first page of this annual report.

Code of Ethics

We have adopted a Code of Ethics that applies to our principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions. A copy of the Code of Ethics is attached to our Annual Report on Form 10-K for the year ended September 30, 2011 as Exhibit 14.1.

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Item 11. Executive Compensation

Compensation Discussion and Analysis

Employment Agreement with Randall McCoy

On July 16, 2010, we entered into an employment agreement with Mr. Randall McCoy. The employment agreement has a three-year term that automatically extends in three-year increments unless notice of non-renewal is given by either party at least ninety (90) days prior to the expiration of the then current term.

The July 16, 2010, employment agreement provided for an initial annual base salary of \$250,000. Under an addendum to the employment agreement, however, dated August 2, 2010, Mr. McCoy will earn an annual base salary of \$125,000 until such time as we achieve a positive net income for the preceding calendar quarter as determined in accordance with GAAP and reported in our financial statements filed with the Securities and Exchange Commission under the

Randall McCoy	885,672	—	—	\$ 0.035	12/31/23	—	—	—	—
John J. Weber	885,672	—	—	\$ 0.035	12/31/23	—	—	—	—
John J. Weber	10,000,000	—	—	\$ 0.02	12/31/23	—	—	—	—

(1) On December 31, 2018, the Board extended the term of the options to December 31, 2023.

Director Compensation

There has been no director compensation over the past three years.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth, as of January 6, 2020, certain information as to shares of our common stock owned by (i) each person known by us to beneficially own more than 5% of our outstanding common stock, (ii) each of our directors, and (iii) all of our executive officers and directors as a group.

Unless otherwise indicated below, to our knowledge, all persons listed below have sole voting and investment power with respect to their shares of Common Stock, except to the extent authority is shared by spouses under applicable law. Unless otherwise indicated below, each entity or person listed below maintains an address of 10 High Court, Little Falls, NJ 07424.

The number of shares beneficially owned by each stockholder is determined under rules promulgated by the SEC. The information is not necessarily indicative of beneficial ownership for any other purpose. Under these rules, beneficial ownership includes any shares as to which the individual or entity has sole or shared voting or investment power and any shares as to which the individual or entity has the right to acquire beneficial ownership within 60 days through the exercise of any stock option, warrant or other right. The inclusion in the following table of those shares, however, does not constitute an admission that the named stockholder is a direct or indirect beneficial owner.

Beneficial owner	Number of shares beneficially owned⁽¹⁾	Percentage Owned⁽²⁾
Officers and Directors		
Randall McCoy	18,707,313 ⁽³⁾	12.19%
John J. Weber	10,935,672 ⁽⁴⁾	7.12 %
Officers and Directors collectively	29,642,985	19.31%
5 Percent Shareholders		
Christopher Brown 100 N Tryon St. #4700 Charlotte, NC 28200	10,000,000	6.52%

(1) Unless otherwise indicated, each person or entity named in the table has sole voting power and investment power (or shares that power with that person's spouse) with respect to all shares of common stock listed as owned by that person or entity.

(2) A total of 162,333,050 shares of the Company's common stock and Series A Convertible Preferred Stock, on an as converted basis, are considered to be outstanding pursuant to Rule 13d-3(d)(1) under the Securities Exchange Act of 1934.

- (3) Includes 17,821,641 shares of common stock held in his name and options to purchase 885,672 shares of common stock.
- (4) Includes 50,000 shares of common stock held in his name and options to purchase 10,885,672 shares of common stock.

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Item 13. Certain Relationships and Related Transactions, and Director Independence

Other than the transactions described below and under the heading “Executive Compensation” (or with respect to which such information is omitted in accordance with SEC regulations), since October 1, 2012 there have not been, and there is not currently proposed, any transaction or series of similar transactions to which we were or will be a participant in which the amount involved exceeded or will exceed \$120,000, and in which any director, executive officer, holder of 5% or more of any class of our capital stock or any member of the immediate family of any of the foregoing persons had or will have a direct or indirect material interest:

1. Our principal executive offices are located in Little Falls, New Jersey. The headquarters is located in the offices of McCoy Enterprises LLC, an entity controlled by Mr. McCoy. The office is attached to his residence but has its own entrances, restroom and kitchen facilities.
2. We also maintain an office in Pennington, New Jersey, which is the materials and testing laboratory. This office is owned by Materials Testing Laboratory, and the principal is an employee. In 2016, we entered into a supply agreement to supply collagen scaffolds from a company owned by the same employee.
3. We have an employment agreement with our CEO, Randall McCoy, as discussed above.
4. Randall McCoy, our Chief Executive Officer, made advances to us. The loans do not bear interest and are due on demand. At September 30, 2022 and 2021, the loan balance was \$4,500 and \$4,500, respectively.
5. John Weber, our Chief Financial Officer, made advances to us. The loans do bear interest at 5% per annum and are due on demand. At September 30, 2022 and 2021, the loan balance was \$335,683 and \$335,683 respectively.
6. Randall McCoy and John Weber were principals and partners in Pure Med Farma, a Limited Liability Company which we have engaged to provide our Closed Herd collagen, see discussion above.
7. Roy Nelson, our Chief Science Officer, made advances to us. The loans do not bear interest and are due on demand. At September 30, 2022 and 2021, the loan balance was \$26,935 and \$26,935, respectively.

Director Independence

We are not a “listed issuer” within the meaning of Item 407 of Regulation S-K and there are no applicable listing standards for determining the independence of our directors.

Item 14. Principal Accounting Fees and Services

We do not have an audit committee. Our Board of Directors pre-approves all services, including both audit and non-audit services, provided by our independent accountants. For audit services, each year the independent auditor provides our Board of Directors with an engagement letter outlining the scope of the audit services proposed to be performed during the year, which must be formally accepted by the Board of Directors before the audit commences. The independent auditor also submits an audit services fee proposal, which also must be approved by the Board of Directors before the audit commences.

We are filing this annual report without our auditors' audit opinion of our financial statements for the years ended September 30, 2022 and 2021. Our reason for doing this is simply that we cannot afford at this time to pay our auditor for past due services on prior filings or to pay the costs necessary for this current filing. Instead, we have provided herein information as typically presented in our 10K annual report, including financial information, which has not been audited by any independent public accounting firm. Our auditor is N/A and their firm ID is 9999. The firm is located at N/A.

As a result, we have not included a schedule of audit fees related to fiscal years ended September 30, 2022 and 2021.

We intend, if and when able, to file an amendment to this 10K filing with such audited information. We are unaware at this time when, if ever, we will obtain the necessary funding for this amended filing, but we will continue to provide such information to investors as and when we are able through either this SEC EDGAR filing process and/or through postings on our website as things change.

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PART IV

Item 15. Exhibits, Financial Statements Schedules

(a) Financial Statements and Schedules

The following financial statements and schedules listed below are included in this Form 10-K.

Financial Statements (See Item 8)

(b) Exhibits

<u>Exhibit Number</u>	<u>Description</u>
3.1	Articles of Incorporation, as amended ⁽¹⁾
3.2	Bylaws, as amended ⁽¹⁾
3.3	Articles of Continuance
10.4	Know-How License and Stock Purchase Agreement ⁽²⁾
10.5	Form of Stock Option Agreement ⁽⁵⁾
10.6	Employment Agreement for Randall McCoy ⁽⁴⁾
10.7	Asset Purchase Agreement ⁽⁶⁾
14.1	Code of Ethics ⁽³⁾
31.1	Certification of Chief Executive Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

(1) Incorporated by reference to the Registration Statement on Form SB-2 filed on October 22, 2006; also incorporated by reference to the Current Report on Form 8-K filed on October 29, 2010.

(2) Incorporated by reference to the Current Report on Form 8-K/A filed on April 27, 2011.

(3) Incorporated by reference to the Annual Report on Form 10-K filed on January 13, 2011.

(4) Incorporated by reference to the Current Report on Form 8-K filed on July 22, 2010.

(5) Incorporated by reference to the Current Report on Form 8-K filed on May 17, 2011.

(6) Incorporated by reference to the Current Report on Form 8-K filed November 17, 2014.

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SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Regenicin, Inc.

By: /s/ Randall McCoy
Randall McCoy
President, Chief Executive Officer, Principal Executive Officer, and Director
January 13, 2023

In accordance with Section 13 or 15(d) of the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated:

By: /s/ Randall McCoy
Randall McCoy
President, Chief Executive Officer, Principal Executive Officer, and Director
January 13, 2023

By: /s/ John J. Weber
John J. Weber
Interim Chief Financial Officer, Principal Financial and Accounting Officer, and Director
January 13, 2023

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STATE OF WYOMING
Office of the Secretary of State

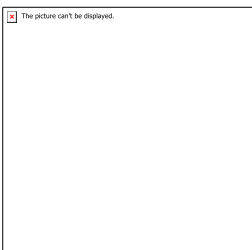
I, EDWARD A. BUCHANAN, Secretary of State of the State of Wyoming, do hereby certify that

Regenicin Inc.

an entity originally organized under the laws of Nevada on September 6, 2007, did on August 31, 2022 apply for a Certificate of Registration and filed Articles of Continuance in the office of the Secretary of State of State of Wyoming.

I further certify that Regenicin Inc. renounced its jurisdiction of formation and is now formed under the laws of the State of Wyoming in accordance with Wyoming statutes.

I have affixed hereto the Great Seal of the State of Wyoming and duly executed this official certificate at Cheyenne, Wyoming on this 31st day of August, 2022.



/s/ Edward A. Buchanan
Secretary of State

By: Kaytlynn Whisenhunt

Filed 8/31/2022

WY Secretary of State
FILED: 08/31/2022 02:59PM
ID: 2022-001155074

APPLICATION FOR PROFIT CORPORATE
ARTICLES OF CONTINUANCE
OF
Regenicin Inc.

Pursuant to W.S. 17-16-1810 of the Wyoming Business Corporation Act, the undersigned hereby submits the following Articles of Continuance.

- FIRST** The name of the corporation is Regenicin Inc.
- SECOND** The laws in which it was incorporated under: Nevada
- THIRD** The date of its incorporation is: September 6th, 2007
- FOURTH** The Corporation is to have perpetual existence.
- FIFTH** The mailing address where correspondence and annual reports can be sent
1712 Pioneer Ave Ste. 500
Cheyenne, WY 82001
- SIXTH** The address of its principal office is:
1712 Pioneer Ave Ste. 500
Cheyenne, WY 82001
- SEVENTH** The registered agent for this corporation shall be:
Capital Administrations, LLC
- The address of said agent, and, the registered or statutory address of this corporation in the state of Wyoming, shall be:
1712 Pioneer Ave. Suite 115
Cheyenne, WY 82001
- EIGHTH** The purpose or purposes of the corporation which it proposes to pursue in the transaction of business in this state:
- (A) To do all things necessary or convenient to carry out its business and affairs, including without limitation power to:

- (B) Sue and be sued, complain and defend in its corporate name;
- (C) Have a corporate seal, which may be altered at will, and to use it, or a facsimile of it, by impressing or affixing it or in any other manner reproducing it;
- (D) Make and amend bylaws, not inconsistent with its articles of incorporation or with the laws of this state, for managing the business and regulating the affairs of the corporation;
- (E) Purchase, receive, lease, or otherwise acquire, and own, hold, improve, use, and otherwise deal with, real or personal property, or any legal or equitable interest in property, wherever located;
- (F) Sell, convey, mortgage, pledge, lease, exchange, and otherwise dispose of all or any part of its property;
- (G) Purchase, receive, subscribe for, or otherwise acquire; own, hold, vote, use, sell, mortgage, lend, pledge, or otherwise dispose of; and deal in and with shares or other interests in, or obligations of, any other entity;
- (H) Make contracts and guarantees, incur liabilities, borrow money, issue its notes, bonds, and other obligations which may be convertible into or include the option to purchase other securities of the corporation, and secure any of its obligations by mortgage or pledge of any of its property, franchises, or income;
- (I) Lend money, invest and reinvest its funds, and receive and hold real and personal property as security for repayment;
- (J) Be a promoter, partner, member, associate, or manager of any partnership, joint venture, trust, or other entity;
- (K) Conduct its business, locate offices, and exercise the powers granted by this act within or without this state;
- (L) Elect directors and appoint officers, employees, and agents of the corporation, define their duties, fix their compensation, and lend them money and credit;
- (M) Pay pensions and establish pension plans, pension trusts, profit sharing plans, share bonus plans, share option plans, and benefit or incentive plans for any or all of its current or former directors, officers, employees, and agents;

- (N) Make donations for the public welfare or for charitable, scientific, or educational purposes;
- (O) Transact any lawful business; and
- (P) Make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of the corporation.

NINTH

The names and respective addresses of its officers and directors are:
President: Dr. J Roy Nelson 1712 Pioneer Ave Ste. 500, Cheyenne, WY 82001

Secretary: Dr. J Roy Nelson 1712 Pioneer Ave Ste. 500, Cheyenne, WY 82001
Treasurer: Dr. J Roy Nelson 1712 Pioneer Ave Ste. 500, Cheyenne, WY 82001
Director: Dr. J Roy Nelson 1712 Pioneer Ave Ste. 500, Cheyenne, WY 82001

TENTH The aggregate number of shares or other ownership units which it has the authority to issue, itemized by classes, par value of shares, shares without par value and series, if any, within a class is:

Number of Shares 200,000,000
Class Common
Series
Par Value per Share \$0.001

Number of Shares 4,500,000
Class Preferred
Series
Par Value per Share \$0.001

Number of Shares 5,500,000
Class Preferred
Series A Convertible
Par Value per Share \$0.001

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ELEVENTH The aggregate number of issued shares or other ownership units itemized by classes, par value of shares, shares without par value and series, if any, within a class is:

Number of Shares 153,483,050
Class Common
Series
Par Value per Share \$0.001

TWELFTH The Corporation accepts the Constitution of this state in compliance with the requirements of Article 10, Section 5 of the Wyoming Constitution.

***Certification.** I do consent on behalf of the business entity to accept electronic service of process at the required email address provided under the circumstances specified in W.S. 17-28-104(e).*

Dated this 26th day of August, 2022

/s/ Jasmine James

Jasmine James, on behalf of Capital Administrations, LLC
Authorized Agent for **Regenicin** Inc.
tax@wyomingcompany.com

State of Wyoming
Ss
County of Laramie

I, DeAnna Montemayor, Notary Public, do hereby certify that on this 26th day of August, 2022, personally appeared before me Jasmine James,

In witness whereof, I have hereunto set my hand and seal this 26th day of August, 2022.

/s/ DeAnna Montemayor
My Commission Expires: 04/30/2028

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**CONSENT TO
APPOINTMENT BY REGISTERED AGENT**

- I. Capital Administrations, LLC, located at 1712 Pioneer Ave. Ste. 115, Cheyenne, WY, 82001, voluntarily consents to serve as the registered agent for Regenicin Inc., on the date shown below;
- II. The undersigned by and on behalf of Capital Administrations, LLC, hereby certify that it is in compliance with the requirements of W.S. 17-28-101 through W.S. 17-28-111.

Dated this 26th day of August, 2022.

/s/ Jasmine James
Jasmine James, on behalf of
Capital Administrations, LLC, Registered Agent
Email: tax@wvomingcompany.com
Daytime Phone: 307-632-3333

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RESOLUTION

OF

CONTINUANCE

Regenicin Inc.

We, the undersigned, constituting all of the officers/directors of the above named Company, do hereby authorize the continuance of the Company into Wyoming.

DATED: August 22, 2022

J. Roy Nelson
Print Name

Controller
Print Title

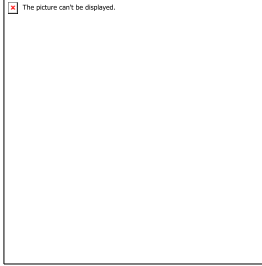
/s/ J. Roy Nelson
Signature

7

BARBARA K. CEGAVSKE Secretary of State

KIMBERLEY PERONDI Deputy Secretary for Commercial Recordings

STATE OF NEVADA



OFFICE OF THE SECRETARY OF STATE

Commercial Recordings & Notary Division 202 N. Carson Street
Carson City, NV 89701
Telephone (775) 684-5708
Fax (775) 684-7138
North Las Vegas City Hall
2250 Las Vegas Blvd North, Suite 400 North Las Vegas, NV 89030
Telephone (702) 486-2880
Fax (702) 486-2888

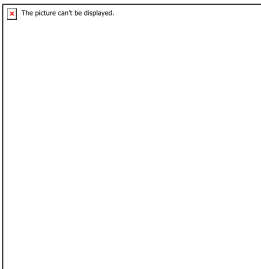
Certified Copy

08/24/2022 09:51:19 AM

Work Order Number: W2002082400560-2333613
Reference Number: 20222569249
Through Date: 08/24/2022 09:51:19 AM
Corporate Name: REGENICIN, INC.

The undersigned filing officer hereby certifies that the attached copies are true and exact copies of all requested statements and related subsequent documentation filed with the Secretary of State's Office, Commercial Recordings Division listed on the attached report.

Document Number	Description	Number of Pages
20110384833-43	Certificate of Designation - 05/24/2011	7
20100821883-03	Amendment – 11/01/2010	2
20100533452-85	Certificate Pursuant to NRS 78.209 – 07/19/2010	1
20070614148-43	Articles of Incorporation – 09/06/2007	5



Respectfully,

/s/ Barbara K. Cegavske
Nevada Secretary of State

Certified By: Electronically Certified
Certificate Number: B202208252951198
You may verify this certificate online at <http://www.nvsos.gov>

ROSS MILLER
 Secretary of State
 206 North Carson Street
 Carson City, Nevada 89701-4299
 (775) 684 5708
 Website: secretaryofstate.biz

Articles of Incorporation
 (PURSUANT TO NRS 78)

ABOVE SPACE IS FOR OFFICE USE ONLY

1.Name of Corporation:	Windstar		
2.Resident Agent Name and Street Address: (must be a Nevada address where process may be served)	Nevada Agency and Trust Company		
	Name		
	50 West Liberty Street, Ste 880	Reno	NV89501
	Street Address	City	ST Zip Code
	Optional Mailing Address	City	ST Zip Code
3.Shares: (number of shares corporation authorized to issue)	Number of shares with par value:	100,000,000	Number of shares without par value: \$ 0.001
4.Names & Addresses of Board of Directors/Trustees: (attach additional page if there is more than 3 directors/trustees)	1. Siew mee Fam		
	Name		
	50 West Liberty Street, Suite 880	Reno	NV89501
	Street Address	City	ST Zip Code
	2. Sze Yein Wong		
	Name		
	50 West Liberty Street, Suite 880	Reno	NV89501
	Street Address	City	ST Zip Code
	3.		
	Name		
	Street Address	City	ST Zip Code
5.Purpose: (optional-see instructions)	The purpose of this Corporation shall be: Any lawful business under the State of Nevada		

6. Name, Address and Signature of Incorporator. (attach additional page if there is more than 1 incorporator)	Siew mee Fam Name 50 West Liberty Street, Suite 880 Street Address	Reno City	NV ST	89501 Zip Code	/s/ Siew mee Fam Signature
7. Certificate of Acceptance of Appointment of Resident Agent:	I hereby accept appointment as Resident Agent for the above named corporation.				
	/s/ Nevada Agency and Trust Company Authorized Signature of R.A. or On Behalf of R.A. Company		9/6/2007 Date		

This form must be accompanied by appropriate fees.

Nevada Secretary of State Form 78 Articles 2007
Revised on: 01/01/07

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ARTICLES OF INCORPORATION

OF

WINDSTAR INC.

ARTICLE I NAME

The name of the corporation shall be Windstar Inc. (hereinafter, the "Corporation").

ARTICLE II REGISTERED OFFICE

The initial office of the Corporation shall be 50 West Liberty Street, Suite 880, Reno, NV 89501. The initial registered agent of the Corporation shall be Nevada Agency and Trust Company at 50 West Liberty Street, Suite 880, Reno, NV 89501. The Corporation may, from time to time, in the manner provided by law, change the resident agent and the registered office within the State of Nevada. The Corporation may also maintain an office or offices for the conduct of its business, either within or without the State of Nevada.

ARTICLE III CAPITAL STOCK

Section 1. *Authorized Shares.* The aggregate number of shares which the Corporation shall have authority to issue is one hundred million (100,000,000) shares, consisting of two classes to be designated, respectively, "Common Stock" and "Preferred Stock," with all of such shares having a par value of \$.001 per share. The total number of shares of Common Stock that the Corporation shall have authority to issue is ninety million (90,000,000) shares. The total number of shares of Preferred Stock that the Corporation shall have authority to issue is ten million (10,000,000) shares. The Preferred Stock may be issued in one or more series, each series to be appropriately designated by a distinguishing letter or title, prior to the issuance of any shares thereof. The voting powers, designations, preferences, limitations, restrictions, and relative, participating, optional and other rights, and the qualifications, limitations, or restrictions thereof, of the Preferred Stock shall hereinafter be prescribed by resolution of the board of directors pursuant to Section 3 of this Article III.

Section 2. *Common Stock.*

(a) *Dividend Rate.* Subject to the rights of holders of any Preferred Stock having preference as to dividends and except as otherwise provided by these Articles of Incorporation, as amended from time to time (hereinafter, the "**Articles**") or the Nevada Revised Statutes (hereinafter, the "**NRS**"), the holders of Common Stock shall be entitled to receive dividends when, as and if declared by the board of directors out of assets legally available therefor.

(b) *Voting Rights.* Except as otherwise provided by the NRS, the holders of the issued and outstanding shares of Common Stock shall be entitled to one vote for each share of Common Stock. No holder of shares of Common Stock shall have the right to cumulate votes.

(c) *Liquidation Rights.* In the event of liquidation, dissolution, or winding up of the affairs of the Corporation, whether voluntary or involuntary, subject to the prior rights of holders of Preferred Stock to share ratably in the Corporation's assets, the Common Stock and any shares of Preferred Stock which are not entitled to any preference in liquidation shall share equally and ratably in the Corporation's assets available for distribution after giving effect to any liquidation preference of any shares of Preferred Stock. A merger, conversion, exchange or consolidation of the Corporation with or into any other person or sale or transfer of all or any part of the assets of the Corporation (which shall not in fact result in the liquidation of the Corporation and the distribution of assets to stockholders) shall not be deemed to be a voluntary or involuntary liquidation, dissolution or winding up of the affairs of the Corporation.

(d) *No Conversion, Redemption, or Preemptive Rights.* The holders of Common Stock shall not have any conversion, redemption, or preemptive rights.

(e) *Consideration for Shares.* The Common Stock authorized by this Article shall be issued for such consideration as shall be fixed, from time to time, by the board of directors.

Section 3. *Preferred Stock.*

(a) *Designation.* The board of directors is hereby vested with the authority from time to time to provide by resolution for the issuance of shares of Preferred Stock in one or more series not exceeding the aggregate number of shares of Preferred Stock authorized by these Articles, and to prescribe with respect to each such series the voting powers, if any, designations, preferences, and relative, participating, optional, or other special rights, and the qualifications, limitations, or restrictions relating thereto, including, without limiting the generality of the foregoing: the voting rights relating to the shares of Preferred Stock of any series (which voting rights, if any, may be full or limited, may vary over time, and may be applicable generally or only upon any stated fact or event); the rate of dividends (which may be cumulative or noncumulative), the condition or time for payment of dividends and the preference or relation of such dividends to dividends payable on any other class or series of capital stock; the rights of holders of Preferred Stock of any series in the event of liquidation, dissolution, or winding up of the affairs of the Corporation; the rights, if any, of holders of Preferred Stock of any series to convert or exchange such shares of Preferred Stock of such series for shares of any other class or series of capital stock or for any other securities, property, or assets of the Corporation or any subsidiary (including the determination of the price or prices or the rate or rates applicable to such rights to convert or exchange and the adjustment thereof, the time or times during which the right to convert or exchange shall be applicable, and the time or times during which a particular price or rate shall be applicable); whether the shares of any series of Preferred Stock shall be subject to redemption by the Corporation and if subject to redemption, the times, prices, rates, adjustments and other terms and conditions of such redemption. The powers, designations, preferences, limitations, restrictions and relative rights may be made dependent upon any fact or event which may be ascertained outside the Articles or the resolution in the manner in which the fact or event may operate on such series is stated in the Articles or resolution. As used in this section "fact or event" includes, without limitation, the existence of a fact or occurrence of an event, including, without limitation, a determination or action by a person, government, governmental agency or political subdivision of a government. The board of directors is further authorized to increase or decrease (but not below the number of such shares of such series then outstanding)

the number of shares of any series subsequent to the issuance of shares of that series. Unless the board of directors provides to the contrary in the resolution which fixes the characteristics of a series of Preferred Stock, neither the consent by series, or otherwise, of the holders of any outstanding Preferred Stock nor the consent of the holders of any outstanding Common Stock shall be required for the issuance of any new series of Preferred Stock regardless of whether the rights and preferences of the new series of Preferred Stock are senior or superior, in any way, to the outstanding series of Preferred Stock or the Common Stock.

(b) *Certificate.* Before the Corporation shall issue any shares of Preferred Stock of any series, a certificate of designation setting forth a copy of the resolution or resolutions of the board of directors, and establishing the voting powers, designations, preferences, the relative, participating, optional, or other rights, if any, and the qualifications, limitations, and restrictions, if any, relating to the shares of Preferred Stock of such series, and the number of shares of Preferred Stock of such series authorized by the board of directors to be issued shall be made and signed by an officer of the corporation and filed in the manner prescribed by the NRS.

Section 4. *Non-Assessment of Stock.* The capital stock of the Corporation, after the amount of the subscription price has been fully paid, shall not be assessable for any purpose, and no stock issued as fully paid shall ever be assessable or assessed, and the Articles shall not be amended in this particular. No stockholder of the Corporation is individually liable for the debts or liabilities of the Corporation.

ARTICLE IV DIRECTORS AND OFFICERS

Section 1. *Number of Directors.* The members of the governing board of the Corporation are styled as directors. The board of directors of the Corporation shall be elected in such manner as shall be provided in the bylaws of the Corporation. The board of directors shall consist of at least one (1) individual and not more than thirteen (13) individuals. The number of directors may be changed from time to time in such manner as shall be provided in the bylaws of the Corporation.

Section 2. *Initial Directors.* The name and post office box or street address of the director(s) constituting the initial board of directors is:

Name	Address
Siew Mee Fam	50 West Liberty Street, Suite 880, Reno, NV 89501

Section 3. *Limitation of Liability.* The liability of directors and officers of the Corporation shall be eliminated or limited to the fullest extent permitted by the NRS. If the NRS is amended to further eliminate or limit or authorize corporate action to further eliminate or limit the liability of directors or officers, the liability of directors and officers of the Corporation shall be eliminated or limited to the fullest extent permitted by the NRS, as so amended from time to time.

Section 4. *Payment of Expenses.* In addition to any other rights of indemnification permitted by the laws of the State of Nevada or as may be provided for by the Corporation in its bylaws or by agreement, the expenses of officers and directors incurred in defending any threatened, pending, or completed action, suit or proceeding (including without limitation, an action, suit or proceeding by or in the right of the Corporation), whether civil, criminal, administrative or investigative, involving alleged acts or omissions of such officer or director in his or her capacity as an officer or director of the Corporation or member, manager, or managing member of a predecessor limited liability company or affiliate of such limited liability company or while serving in any capacity at the request of the Corporation as a director, officer, employee, agent, member, manager, managing member, partner, or fiduciary of, or in any other capacity for, another corporation or any partnership, joint venture, trust, or other enterprise, shall be paid by the Corporation or through insurance purchased and maintained by the Corporation or through other financial arrangements made by the Corporation, as they are incurred and in advance of the final disposition of the action, suit or proceeding, upon receipt of an undertaking by or on behalf of the officer or director to repay the amount if it is

ultimately determined by a court of competent jurisdiction that he or she is not entitled to be indemnified by the Corporation. To the extent that an officer or director is successful on the merits in defense of any such action, suit or proceeding, or in the defense of any claim, issue or matter therein, the Corporation shall indemnify him or her against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the defense. Notwithstanding anything to the contrary contained herein or in the bylaws, no director or officer may be indemnified for expenses incurred in defending any threatened, pending, or completed action, suit or proceeding (including without limitation, an action, suit or proceeding by or in the right of the Corporation), whether civil, criminal, administrative or investigative, that such director or officer incurred in his or her capacity as a stockholder, including, but not limited to, in connection with such person being deemed an Unsuitable Person (as defined in Article VII hereof).

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Section 5. *Repeal And Conflicts.* Any repeal or modification of Sections 3 or 4 above approved by the stockholders of the Corporation shall be prospective only, and shall not adversely affect any limitation on the liability of a director or officer of the Corporation existing as of the time of such repeal or modification. In the event of any conflict between Sections 3 or 4 above and any other Article of the Articles, the terms and provisions of Sections 3 or 4 above shall control.

**ARTICLE V
COMBINATIONS WITH INTERESTED STOCKHOLDERS**

At such time, if any, as the Corporation becomes a "resident domestic corporation", as that term is defined in NRS 78.427, the Corporation shall not be subject to, or governed by, any of the provisions in NRS 78.411 to 78.444, inclusive, as may be amended from time to time, or any successor statute.

**ARTICLE VI
BYLAWS**

The board of directors is expressly granted the exclusive power to make, amend, alter, or repeal the bylaws of the Corporation pursuant to NRS 78.120.

IN WITNESS WHEREOF, the Corporation has caused these articles of incorporation to be executed in its name by its Incorporator on August 8, 2007.

/s/ Siew Mee Fam
Siew Mee Fam

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ROSS MILLER
Secretary of State
206 North Carson Street
Carson City, Nevada 89701-4299
(775) 684 5708
Website: secretaryofstate.biz

**Certificate of Change Pursuant
to NRS 78.209**

USE BLACK INK ONLY – DO NOT
HIGHLIGHT

ABOVE SPACE IS FOR OFFICE USE
ONLY

**Certificate of Change filed Pursuant to NRS 78.209
For Nevada Profit Corporations**

1. Name of corporation:

Regenicin, Inc.

2. The board of directors have adopted a resolution pursuant to NRS 78.209 and have obtained any required approval of the stockholders.

3. The current number of authorized shares at the par value, if any, of each class or series, if any, of shares before the change:

90,000,000 shares of common stock with \$0.001 par value

10,000,000 shares of common stock with \$0.001 par value

4. The number of authorized shares and the par value, if any, of each class or series, if any, of shares after the change:

90,000,000 shares of common stock with \$0.001 par value

10,000,000 shares of common stock with \$0.001 par value

5. The number of shares of each affected class or series, if any, to be issued after the change in exchange for each issue share of the same class or series:

34 shares issued for every 1 outstanding

6. The provisions, if any, for the issuance of fractional shares, or for the payment of money or the issuance of scrip to stockholders otherwise entitled to a fraction of a share and the percentage of outstanding shares affected thereby:

fractional shares will be rounded to the nearest whole number

7. Effective date of filing (optional):

8. Officer Signature: X /s/ Randall E. McCoy

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ROSS MILLER
Secretary of State
206 North Carson Street
Carson City, Nevada 89701-4299
(775) 684 5708
Website: secretaryofstate.biz

Certificate of Amendment
(PURSUANT TO NRS 78.385 and 78.390)

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ONLY

Certificate of Amendment to Articles of Incorporation
For Nevada Corporations

(Pursuant to NRS 78.385 and 78.390—After Issuance of Stock)

1. Name of corporation:

Regenicin, Inc.

2. The articles have been amended as follows (provide article numbers, if available):

ARTICLE III: CAPITAL STOCK

Section 1. *Authorized Shares.* The aggregate number of shares which the Corporation shall have authority to issue is two hundred ten million (210,000,000) shares, consisting of two classes to be designated, respectively, "Common Stock" and "Preferred Stock," with all of such shares having a par value of \$.001 per share. The total number of shares of Common Stock that the Corporation shall have authority to issue is two hundred million (200,000,000) shares. The total number of shares of Preferred Stock that the Corporation shall have authority to issue is ten million (10,000,000) shares. The Preferred Stock may be issued in one or more series, each series to be appropriately designated by a distinguishing letter or title, prior to the issuance of any shares thereof. The voting powers, designations, preferences, limitations, restrictions, and relative, participating, optional and other rights, and the qualifications, limitations, or restrictions thereof, of the Preferred Stock shall hereinafter be prescribed by resolution of the board of directors pursuant to Section 3 of this Article III.

3. The vote by which the stockholders holding shares in the corporation entitling them to exercise at least a majority of the voting power, or such greater proportion of the voting power as may be required in the case of a vote by classes or series, or as may be required by the provisions of the articles of incorporation* have voted in favor of the amendment is:

majority

4. Effective date of filing (optional):

5. Signatures (required)

X /s/ Randall McCoy

Signature

* If any proposed amendment would alter or change any preference or any relative or other right given to any class or series of outstanding shares, then the amendment must be approved by vote, in addition to the affirmative vote otherwise required, of the holders of shares representing a majority of the voting power of each class or series affected by the amendment regardless to limitations or restrictions on the voting power thereof.

Section 1. *Authorized Shares.* The aggregate number of shares which the Corporation shall have authority to issue is two hundred ten million (210,000,000) shares, consisting of two classes to be designated, respectively, "Common Stock" and "Preferred Stock," with all of such shares having a par value of \$.001 per share. The total number of shares of Common Stock that the Corporation shall have authority to issue is two hundred million (200,000,000) shares. The total number of shares of Preferred Stock that the Corporation shall have authority to issue is ten million (10,000,000) shares. The Preferred Stock may be issued in one or more series, each series to be appropriately designated by a distinguishing letter or title, prior to the issuance of any shares thereof. The voting powers, designations, preferences, limitations, restrictions, and relative, participating, optional and other rights, and the qualifications, limitations, or restrictions thereof, of the Preferred Stock shall hereinafter be prescribed by resolution of the board of directors pursuant to Section 3 of this Article III.

ROSS MILLER
Secretary of State
206 North Carson Street
Carson City, Nevada 89701-4299
(775) 684 5708
Website: secretaryofstate.biz

Certificate of Designation
(PURSUANT TO NRS 78.1955)

USE BLACK INK ONLY-DO NOT HIGHLIGHT ABOVE SPACE IS FOR OFFICE USE ONLY

Certificate of Designation For
For Nevada Corporations
(Pursuant to NRS 78.1955)

1. Name of corporation:
Regenicin, Inc.

2. By resolution of the board of directors pursuant to a provision in the articles of incorporation this certificate establishes the following regarding the voting powers, designations, preferences, limitations, restrictions and relative rights of the following class or series of stock.

The following is a statement of the powers, designations, preferences, limitations, restrictions and relative rights of a series of preferred stock of Regenicin, Inc. a Nevada corporation (the "Corporation"), as authorized and ratified on May 10, 2011, by the board of directors of the Corporation (the "Board"), for the purposes of confirming a series of the Corporation's authorized preferred stock, \$.00 par value per share ("Preferred Stock"), designated as Series A Convertible Preferred Stock, and identifying the relative rights and preferences thereof:

See Attached.

3. Effective date of filing (optional):

4. Signatures (required)

X /s/ Randall McCoy
Signature

OF

REGENICIN, INC.

Pursuant to Section 78.1955 of the

Nevada Revised Statutes

SERIES A CONVERTIBLE PREFERRED STOCK

On behalf of Regenicin, Inc., a Nevada corporation (the “Corporation”), the undersigned hereby certifies that the following resolution has been duly adopted by the board of directors of the Corporation (the “Board”):

RESOLVED, that, pursuant to the authority granted to and vested in the Board by the provisions of the articles of incorporation of the Corporation (the “Articles of Incorporation”), there hereby is created, out of the ten million (10,000,000) shares of preferred stock, par value \$.001 per share, of the Corporation authorized by Article Fourth of the Articles of Incorporation (“Preferred Stock”), Series A Convertible Preferred Stock, consisting of three million five hundred thousand (3,500,000) shares, which series shall have the following powers, designations, preferences and relative participating, optional and other special rights, and the following qualifications, limitations and restrictions:

The specific powers, preferences, rights and limitations of the Series A Convertible Preferred Stock are as follows:

1. Designation; Rank. This series of Preferred Stock shall be designated and known as “Series A Convertible Preferred Stock.” The number of shares constituting the Series A Convertible Preferred Stock shall be three million five hundred thousand (3,500,000) shares. Except as otherwise provided herein, the Series A Convertible Preferred Stock shall, with respect to dividend rights and rights on liquidation, winding up and dissolution, rank senior to the common stock, par value \$0.001 per share (the “Common Stock”), and all classes and series of stock of the Corporation now or hereafter authorized, issued or outstanding (collectively, “Junior Securities”).

2. Dividends. The Holders of shares of the Series A Convertible Preferred Stock (each, a “Holder” and collectively, the “Holders”) shall be entitled to receive, when and if declared by the Board of Directors, out of the assets of the Corporation legally available therefore, dividends at the annual rate of 8% on the Stated Value thereof. Dividends shall be cumulative, and will accrue from the date the shares of Series A Convertible Preferred Stock are first issued (“Original Issue Date”), whether or not declared by the Board of Directors, and whether or not there are profits, surplus or other funds of the Corporation legally available for the payment of dividends, and shall continue to accrue thereon until paid in full or converted into shares of Common Stock in accordance with Section 4 or 5 of this Designation. Dividends shall be payable quarterly in arrears to the Holders of shares of Series A Convertible Preferred Stock at the option of the Corporation in cash or Common Stock. No dividends or other distribution shall be paid on any Junior Securities unless and until the aforementioned 8% cumulative dividend is paid to current on each outstanding share of Series A Convertible Preferred Stock.

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3. Liquidation Preference.

(a) In the event of any dissolution, liquidation or winding up of the Corporation (a “Liquidation”), whether voluntary or involuntary, the Holders of Series A Convertible Preferred Stock shall be entitled to receive out of the assets of the Corporation, before any payment or distribution shall be made in respect of any Junior Securities, cash in an amount equal to \$1.00 (the “Stated Value”) for each one (1) share of Series A Convertible Preferred Stock (as adjusted for stock splits, combinations, reorganizations and the like) plus an amount equal to all accrued but unpaid

dividends thereon to the date of such payment. If upon the Liquidation, the assets to be distributed among the Holders of the Series A Convertible Preferred Stock are insufficient to permit the payment to such Holders of the full liquidation preference for their shares, then the entire assets of the Corporation legally available for distribution shall be distributed *pro rata* among the Holders of the Series A Convertible Preferred Stock.

(b) A sale of all or substantially all of the Corporation's assets or an acquisition of the Corporation by another entity by means of any transaction or series of related transactions (including, without limitation, a reorganization, consolidated or merger) that results in the transfer of fifty percent (50%) or more of the outstanding voting power of the Corporation (a "Change in Control Event"), shall not be deemed to be a Liquidation for purposes of this Designation.

(c) If upon any Liquidation, whether voluntary or involuntary, payment shall have been made to the Holders of Series A Convertible Preferred Stock of the full preferential amount to which they shall be entitled pursuant to Section 3(a) of this Designation, the entire remaining assets, if any, of the Corporation available for distribution to stockholders shall be distributed to the holders of Junior Securities or Common Stock, as the case may be.

(d) The Corporation shall give each Holder of Series A Preferred Convertible Stock written notice of any Liquidation not later than thirty (30) days prior to any meeting of stockholders to approve such Liquidation or, if no meeting is to be held, not later than forty-five (45) days prior to the date of such Liquidation.

4. Optional Conversion of Series A Convertible Preferred Stock. The Holders of Series A Convertible Preferred Stock shall have conversion rights as follows:

(a) Conversion Right. Each share of Series A Convertible Preferred Stock shall be convertible at the option of the Holder thereof and without the payment of additional consideration by the Holder thereof, at any time, into shares of Common Stock on the Optional Conversion Date (as hereinafter defined) at a conversion rate of ten (10) shares of Common Stock (the "Conversion Rate") for every one (1) share of Series A Convertible Preferred Stock, subject to adjustment as provided in Section 4 of this Designation.

(b) Mechanics of Optional Conversion. To effect the optional conversion of shares of Series A Convertible Preferred Stock in accordance with Section 4(a) of this Designation, any Holder of record shall make a written demand for such conversion (for purposes of this Designation, a "Conversion Demand") upon the Corporation at its principal executive offices setting forth therein (i) the certificate or certificates representing such shares, and (ii) the proposed date of such conversion, which shall be a business day not less than fifteen (15) nor more than thirty (30) days after the date of such Conversion Demand (for purposes of this Designation, the "Optional Conversion Date"). Within five days of receipt of the Conversion Demand, the Corporation shall give written notice (for purposes of this Designation, a "Conversion Notice") to the Holder setting forth therein (i) the address of the place or places at which the certificate or certificates representing any shares not yet tendered are to be converted are to be surrendered; and (ii) whether the certificate or certificates to be surrendered are required to be endorsed for transfer or accompanied by a duly executed stock power or other appropriate instrument of assignment and, if so, the form of such endorsement or power or other instrument of assignment. The Conversion Notice shall be sent by first class mail, postage prepaid, to such Holder at such Holder's address as may be set forth in the Conversion Demand or, if not set forth therein, as it appears on the records of the stock transfer agent for the Series A Convertible Preferred Stock, if any, or, if none, of the Corporation. On or before the Optional Conversion Date, each Holder of the Series A Convertible Preferred Stock so to be converted shall surrender the certificate or certificates representing such shares, duly endorsed for transfer or accompanied by a duly executed stock power or other instrument of assignment, if the Conversion Notice so provides, to the Corporation at any place set forth in such notice or, if no such place is so set forth, at the principal executive offices of the Corporation. As soon as practicable after the Optional Conversion Date and the surrender of the certificate or certificates representing such shares, the Corporation shall issue and deliver to such Holder, or its nominee, at such Holder's address as it appears on the records of the stock transfer agent for the Series A Convertible Preferred Stock, if any, or, if none, of the Corporation, a certificate or certificates for the number of whole shares of Common Stock issuable upon such conversion in accordance with the provisions hereof.

(c) No Fractional Shares. No fractional shares of Common Stock or scrip shall be issued upon conversion of shares of Series A Convertible Preferred Stock. In lieu of any fractional share to which the Holder would be entitled but for the provisions of this Section 4(c) based on the number of shares of Series A Convertible Preferred Stock held by such Holder, the Corporation shall issue a number of shares to such Holder rounded up to the nearest whole number of shares of Common Stock. No cash shall be paid to any Holder of Series A Convertible Preferred Stock by the Corporation upon conversion of Series A Preferred Convertible Stock by such Holder.

(d) Reservation of Stock. The Corporation shall at all times when any shares of Series A Preferred Convertible Stock shall be outstanding, reserve and keep available out of its authorized but unissued Common Stock, such number of shares of Common Stock as shall from time to time be sufficient to effect the conversion of all outstanding shares of Series A Convertible Preferred Stock. If at any time the number of authorized but unissued shares of Common Stock shall not be sufficient to effect the conversion of all outstanding shares of the Series A Convertible Preferred Stock, the Corporation will take such corporate action as may, in the opinion of its counsel, be necessary to increase its authorized by unissued shares of Common Stock to such number of shares as shall be sufficient for such purpose.

(e) Dividends; Rights. All outstanding shares of Series A Convertible Preferred Stock to be converted pursuant to the Conversion Notice shall, on the Optional Conversion Date, be converted into Common Stock for all purposes, notwithstanding the failure of the Holder thereof to surrender any certificate representing such shares on or prior to such date. On and after the Optional Conversion Date, (i) no such share of Series A Convertible Preferred Stock to be converted pursuant to the Conversion Notice shall be deemed to be outstanding or be transferable on the books of the Corporation or the stock transfer agent, if any, for the Series A Convertible Preferred Stock, and (ii) the Holder of such shares, as such, shall not be entitled to receive any dividends or other distributions, to receive notices or to vote such shares or to exercise or to enjoy any other powers, preferences or rights thereof, other than the right, upon surrender of the certificate or certificates representing such shares, to receive a certificate or certificates for the number of shares of Common Stock into which such shares to be converted pursuant to the Conversion Notice have been converted. On the Optional Conversion Date, all such shares shall be retired and canceled and shall not be reissued.

(f) Consolidation, Merger, Sale, Etc. In case the Corporation shall (a) effect a reorganization, (b) undergo a Change in Control Event, or (c) enter into any plan or arrangement contemplating the dissolution of the Corporation, then, in each such case, as a condition to the consummation of such a transaction, proper and adequate provision shall be made whereby each share of Series A Convertible Preferred Stock shall, after such transaction, be convertible into the kind and number of shares of stock or other securities or property of the Corporation or of the corporation resulting from such transaction, or to which assets shall have been sold in such transaction, to which the Holder of shares of Series A Convertible Preferred Stock would have been entitled if it had held the Common Stock issuable upon the conversion of such shares of Series A Convertible Preferred Stock on the record date, or, if none, immediately prior to such transaction, at the Conversion Rate in effect on such date. The provisions of this Section 4(f) shall similarly apply to successive transactions.

(g) Stock Dividends, Splits, Combinations and Reclassifications. If the Corporation shall (i) declare a dividend or other distribution payable in securities, (ii) split its outstanding shares of Common Stock into a larger number, (iii) combine its outstanding shares of Common Stock into a smaller number, or (iv) increase or decrease the number of shares of its capital stock in a reclassification of the Common Stock including any such reclassification in connection with a merger, consolidation or other business combination in which the Corporation is the continuing entity (any such corporate event, an "Event"), then in each instance the Conversion Rate shall be adjusted such that the number of shares issued upon conversion of one share of Series A Convertible Preferred Stock will equal the number of shares of Common Stock that would otherwise be issued but for such Event.

(h) Certificate as to Adjustments. Upon the occurrence of each adjustment or readjustment of the Conversion Rate pursuant to Section 4 of this Designation, the Corporation at its expense shall promptly compute such adjustment or readjustment in accordance with the terms hereof and cause its principal financial officer to verify such computation and prepare and furnish to each Holder of Series A Convertible Preferred Stock a certificate setting forth such adjustment or readjustment and setting forth in reasonable detail the facts upon which such adjustment or readjustment is based. The Corporation shall, upon the written request at any time of any Holder of Series A Convertible Preferred Stock, furnish or cause to be furnished to such Holder a like certificate setting forth: (i) such adjustments and readjustments; (ii) the Conversion Rate in effect at such time for the Series A Convertible Preferred Stock; and (iii) the number of shares of Common Stock and the amount, if any, of other property that at such time would be received upon the conversion of the Series A Convertible Preferred Stock.

(i) Notices of Record Date. In the event any record date is fixed for the purpose of (i) determining the holders of any class or series of stock or other securities who are entitled to receive any dividend or other distribution or (ii) to effect a Liquidation, the Corporation shall mail to each Holder of Series A Convertible Preferred Stock at least thirty (30) days prior to the record date set forth therein a notice setting forth: (A) such record date and a description of such dividend or distribution; or (B) (1) the date on which any such recapitalization, reorganization, merger, consolidation, disposition, dissolution, liquidation or winding up is expected to become effective; and (2) the time, if any is to be fixed, as to when the Holders of record of Common Stock (or other securities) shall be entitled to exchange their shares of Common Stock (or other securities) for securities or other property deliverable upon such recapitalization, reorganization, merger, consolidation, disposition, dissolution, liquidation or winding up.

(j) Issue Taxes. The converting Holder shall pay any and all issue and other non-income taxes that may be payable in respect of any issue or delivery of shares of Common Stock on conversion of shares of Series A Convertible Preferred Stock.

(k) No Impairment. The Corporation will not, by amendment of its Articles of Incorporation or through any reorganization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed under Section 4 of this Designation by the Corporation, but will at all times in good faith assist in carrying out of all the provision of Section 4 of this Designation and in the taking of all such action as may be necessary or appropriate in order to protect the conversion rights of the Holders against impairment.

5. Mandatory Conversion of Series A Convertible Preferred Stock.

(a) If (i) the Common Stock underlying the Series A Convertible Preferred Stock is registered with the Securities and Exchange Commission or eligible for Rule 144, and (ii) the VWAP of the Corporation's Common Stock is in excess of \$1.50 per share for twenty (20) consecutive trading days, then the Corporation shall require that the Holder of any outstanding Series A Convertible Preferred Stock to convert the same into shares of Common Stock at the Conversion Rate.

(b) No fractional shares of Common Stock or scrip shall be issued upon conversion of shares of Series A Convertible Preferred Stock. In lieu of any fractional share to which the Holder would otherwise be entitled but for the provisions of this Section 5(b), based on the number of shares of Series A Convertible Preferred Stock held by such Holder, the Corporation shall issue a number of shares to such Holder rounded up to the nearest whole number of shares of Common Stock. No cash shall be paid to any Holder of Series A Convertible Preferred Stock by the Corporation upon conversion of Series A Convertible Preferred Stock by such Holder.

(c) The Corporation shall give to each Holder of record of Series A Convertible Preferred Stock written notice of mandatory conversion within a reasonable period of time following an event under Section 5(a), setting forth therein: (i) the number of shares of Common Stock into which such Holder's shares of Series A Convertible Preferred Stock are to be converted based on such Conversion Rate; (ii) the address of the place or places

at which the certificate or certificates representing such Holder's shares of Series A Convertible Preferred Stock are to be surrendered; and (iii) whether the certificate or certificates to be surrendered are required to be endorsed for transfer or accompanied by a duly executed stock power or other appropriate instrument of assignment and, if so, the form of such endorsement or power or other instrument of assignment. Such notice shall be sent by first class mail, postage prepaid, to each Holder of record of Series A Convertible Preferred Stock at such Holder's address as it appears on the records of the stock transfer agent for the Series A Convertible Preferred Stock, if any, or, if none, of the Corporation. Each Holder of Series A Convertible Preferred Stock shall surrender the certificate or certificates representing all such Holder's shares, duly endorsed for transfer or accompanied by a duly executed stock power or other instrument of assignment, if the notice so provides, to the Corporation at any place set forth in such notice or, if no such place is so set forth, at the principal executive offices of the Corporation. As soon as practicable after the surrender of the certificate or certificates representing shares of Series A Convertible Preferred Stock, the Corporation shall issue and deliver to each such Holder, or its nominee, at such Holder's address as it appears on the records of the stock transfer agent for the Series A Convertible Preferred Stock, if any, or, if none, of the Corporation a certificate or certificates for the number of whole shares of Common Stock issuable upon such conversion in accordance with the provisions hereof.

(d) All outstanding shares of Series A Convertible Preferred Stock shall be converted into Common Stock for all purposes, notwithstanding the failure of any Holder or Holders thereof to surrender any certificate representing such shares on or prior to such date. Following an event under Section 5(a), (i) no share of Series A Convertible Preferred Stock shall be deemed to be outstanding or be transferable on the books of the Corporation or the stock transfer agent, if any, for the Series A Convertible Preferred Stock, and (ii) each Holder of Series A Convertible Preferred Stock, as such, shall not be entitled to receive any dividends or other distributions, to receive notices or to vote such shares or to exercise or to enjoy any other powers, preferences or rights in respect thereof, other than the right, upon surrender of the certificate or certificates representing such shares, to receive a certificate or certificates for the number of shares of Common Stock into which such shares shall have been converted. All such shares shall be retired and canceled and shall not be reissued.

6. Redemption. At any time after the issuance of the Series A Convertible Preferred Stock, the Corporation shall have the right to redeem any of the Series A Convertible Preferred Stock upon paying the Stated Value and any accrued but unpaid dividends.

7. Voting.

(a) Except as otherwise expressly provided herein or as required by the law, the Holders of Series A Convertible Preferred Stock and the holders of Common Stock shall vote together and not as separate classes. The Holders of Series A Convertible Preferred Stock shall be entitled to vote with the common stock as if their shares were converted into shares of Common Stock. The Holders of shares of the Series A Convertible Preferred shall be entitled to vote on all matters on which the Common Stock shall be entitled to vote. The Holders shall be entitled to notice of any stockholders' meeting in accordance with the bylaws of the Corporation.

(b) For so long as at least 25% of the issued Series A Convertible Preferred Stock remain outstanding and not converted, the Corporation shall not, without first obtaining the approval MKM Opportunity Master Fund LLC: (i) adversely affect the rights, preferences or privileges of the Series A Convertible Preferred Stock including pledging any assets, (ii) create or issue any new class or series of shares having rights, preferences or privileges *pari passu* or senior to the Series A Convertible Preferred Stock, (iii) incur any debt or other obligation including but not limited to accounts payable, accrued but unpaid employee compensation, and other accrued but unpaid ordinary course expenses that exceed \$500,000, (iv) amend, waive, or repeal any provision of the Corporation's Articles of Incorporation or Bylaws in a manner that adversely affects the Series A Convertible Preferred Stock, (v) decrease the authorized size of the Board, (vi) effect any merger, sale, consolidation or reorganization of the Corporation, or (vii) liquidate or dissolve the Corporation.

8. Additional Rights.

(a) For so long as shares of the Series A Convertible Preferred Stock remain outstanding and not converted, the Holders of Series A Convertible Preferred Stock will have the option to purchase up to the maximum of \$2,000,000 in additional Units on the same terms as they purchased their original Units for a period of 9 months from the Original Issue Date, except that each share of Series A Convertible Preferred Stock purchased will be convertible into only 6 and 2/3 shares of Common Stock and each warrant will be exercisable at \$0.25 per share.

(b) For so long as shares of the Series A Convertible Preferred Stock remain outstanding and not converted, Holders of Series A Convertible Preferred Stock will have the right to participate in any financing of the Corporation for two years from the Original Issue Date based on maintaining their proportionate stake on a fully diluted basis.

(c) For so long as shares of the Series A Convertible Preferred Stock remain outstanding and not converted, Holders of Series A Convertible Preferred Stock will have full ratchet anti-dilution on the shares underlying the Series A Convertible Preferred Stock for three years from the Original Issue Date on any unconverted amounts, on any securities issued below the Conversion Rate, with the exception of shares issued in a Change in Control Event.

IN WITNESS WHEREOF, the undersigned have duly signed this Designation as of this __ day of May 2011.

Regenicin, Inc.

By: /s/ Randall McCoy
Name: Randall McCoy
Title: CEO

CERTIFICATIONS

I, Randall McCoy, certify that;

1. I have reviewed this annual report on Form 10-K for the year ended September 30, 2022 of Regenicin, Inc (the “registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

- b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
- a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 13, 2023

/s/ Randall McCoy

By: Randall McCoy

Title: Chief Executive Officer

CERTIFICATIONS

I, John J. Weber, certify that;

1. I have reviewed this annual report on Form 10-K for the year ended September 30, 2022 of Regenicin, Inc (the "registrant");
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

- b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
- a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 13, 2023

/s/ John J. Weber

By: John J. Weber

Title: Chief Financial Officer

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER
PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the annual Report of Regenicin, Inc (the "Company") on Form 10-K for the year ended September 30, 2022 filed with the Securities and Exchange Commission (the "Report"), I, Randall McCoy, Chief Executive Officer of the Company, and, I John J. Weber, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) and Section 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and the consolidated result of operations of the Company for the periods presented.

By: /s/ Randall McCoy

Name: Randall McCoy

Title: Principal Executive Officer and
Director

Date: January 13, 2023

By: /s/ John J. Weber
Name: John J. Weber
Title: Principal Financial Officer and
Director
Date: January 13, 2023

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.