

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 10-K/A  
(Amendment No. 1)**

(Mark One)

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the fiscal year ended December 31, 2022

Or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number **001-15771**

**ABEONA THERAPEUTICS INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or Other Jurisdiction of incorporation or Organization)

**83-0221517**

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

**6555 Carnegie Ave, 4<sup>th</sup> Floor, Cleveland, OH 44103**

(Address of principal executive offices, zip code)

**(646) 813-4701**

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Securities Exchange Act of 1934:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.01 par value	ABEO	Nasdaq Capital Market

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 every Interactive Data File required to be submitted 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 such files). Yes  No

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

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes  No

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. Yes  No

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to § 240.10D-1(b). Yes  No

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

The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the average bid and asked price of such common equity, as of June 30, 2022, was approximately \$28,754,000.

The number of shares outstanding of the registrant's common stock as of March 21, 2023 was 17,708,968 shares.

**Documents Incorporated by Reference**

Portions of the Definitive Proxy Statement for the registrant's 2023 Annual Meeting of Stockholders to be held May 17, 2023, are incorporated by reference into Part III, Items 10-14 of this Annual Report on Form 10-K.

<b>Auditor Name</b>	<b>Auditor Location</b>	<b>Auditor Firm ID</b>
WHITLEY PENN LLP	Plano, Texas	726



#### EXPLANATORY NOTE

This Amendment No. 1 to the Annual Report on Form 10-K/A (this “Amendment”) amends the Annual Report on Form 10-K for the year ended December 31, 2022 (the “Original Report”) of Abeona Therapeutics Inc. (the “Company”), which was filed with the Securities and Exchange Commission (“SEC”) on March 29, 2023. This Amendment is being filed solely to amend the signature page to remove the conformed signature of one of the Company’s directors, which was inadvertently included in the Original Report. In addition, the Company has updated the address of its principal executive offices, which has been changed since the filing of the Original Report.

Except as described above, this Amendment does not update or modify any other information presented in the Original Report and does not reflect events occurring after the Original Report’s filing date of March 29, 2023.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

b. Exhibits

**Exhibit Index**

<u>Exhibits:</u>	<u>Description of Document</u>
3.1	<a href="#"><u>Restated Certificate of Incorporation of Abeona Therapeutics Inc. (incorporated by reference to Exhibit 3.1 of our Form 10-Q for the quarter ended March 31, 2019)</u></a>
3.2	<a href="#"><u>Certificate of Amendment to Restated Certificate of Incorporation of Abeona Therapeutics Inc. (incorporated by reference to Exhibit 3.1 of our Form 8-K filed on June 30, 2022)</u></a>
3.3	<a href="#"><u>Amended and Restated Bylaws of Abeona Therapeutics Inc. (incorporated by reference to Exhibit 3.3 of our Form 10-K for the year ended December 31, 2022)</u></a>
3.4	<a href="#"><u>Form of Certificate of Designation of Preferences, Rights and Limitations of Series A Convertible Redeemable Preferred Stock (incorporated by reference to Exhibit 3.1 of our Form 8-K filed on May 2, 2022)</u></a>
3.5	<a href="#"><u>Form of Certificate of Designation of Preferences, Rights and Limitations of Series B Convertible Redeemable Preferred Stock (incorporated by reference to Exhibit 3.2 of our Form 8-K filed on May 2, 2022)</u></a>
4.1*	<a href="#"><u>2015 Equity Incentive Plan (incorporated by reference to Exhibit 4.1 to our Form S-8 filed May 11, 2015)</u></a>
4.2*	<a href="#"><u>2015 Equity Incentive Plan Amendment (incorporated by reference to our Definitive Proxy Statement on Schedule 14A filed on April 4, 2016)</u></a>
4.3	<a href="#"><u>Description of Capital Stock of Abeona Therapeutics Inc. (incorporated by reference to Exhibit 4.4 of our Form 10-K for the year ended December 31, 2019)</u></a>
10.1*	<a href="#"><u>401(k) Plan (incorporated by reference to Exhibit 10.20 of our Form 10-K for the year ended December 31, 1999)</u></a>
10.2*	<a href="#"><u>2005 Equity Incentive Plan (incorporated by reference to Exhibit 1 of our Proxy Statement filed on April 18, 2005)</u></a>

- 10.3 [Director Designation Agreement dated November 15, 2007, between the Company and SCO Capital Partners LLC \(incorporated by reference to Exhibit 10.26 of our Form S-1 filed on March 11, 2008\)](#)
- 10.4 [Agreement and Plan of Merger, dated May 5, 2015, by and among the Company, PlasmaTech Merger Sub Inc., Abeona Therapeutics LLC and Paul A. Hawkins, in his capacity as Member Representative \(incorporated by reference to Exhibit 10.1 to our Form 10-Q for the quarter ended June 30, 2015\)](#)
- 10.5 [Form of Indemnification Agreement, between the Company and directors and officers of the Company \(incorporated by reference to Exhibit 10.1 to our Form 8-K filed on October 16, 2020\)](#)
- 10.6\* [Letter Agreement, dated October 6, 2021, between the Company and Vishwas Seshadri \(incorporated by reference to Exhibit 10.6 of our Form 10-K for the year ended December 31, 2021\)](#)
- 10.7\* [Letter Agreement, dated September 16, 2021, between the Company and Brendan O'Malley \(incorporated by reference to Exhibit 10.11 of our Form 10-K for the year ended December 31, 2021\)](#)
- 10.8\* [Letter Agreement, dated February 28, 2022, between the Company and Joseph Vazzano \(incorporated by reference to Exhibit 10.1 of our Form 10-Q for the quarter ended March 31, 2022\)](#)
- 10.9 [Open Market Sale Agreement, dated August 17, 2018, by and between the Company and Jefferies LLC \(incorporated by reference to Exhibit 1.1 of Form 8-K filed on August 20, 2018\)](#)
- 10.10 [Amendment No. 1 to Open Market Sale Agreement, dated November 19, 2021, amending the Open Market Agreement, by and between the Company and Jefferies LLC, dated August 17, 2018 \(incorporated by reference to Exhibit 1.2 of Form 8-K filed on November 19, 2021\)](#)
- 10.11+ [Settlement Agreement and Mutual Release, dated November 12, 2021, between the Company and REGENXBIO Inc. \(incorporated by reference to Exhibit 10.14 of our Form 10-K for the year ended December 31, 2021\)](#)
- 10.12 [Form of Securities Purchase Agreement between Abeona Therapeutics Inc. and the investors thereto, dated April 29, 2022 \(incorporated by reference to Exhibit 10.1 of our Form 8-K filed on May 2, 2022\)](#)
- 10.13 [Form of Registration Rights Agreement by and among Abeona Therapeutics Inc. and the investors named therein, dated April 29, 2022 \(incorporated by reference to Exhibit 10.2 of our Form 8-K filed on May 2, 2022\)](#)
- 10.14+ [License Agreement by and between Abeona Therapeutics Inc. and Ultragenyx Pharmaceutical Inc., dated May 16, 2022 \(incorporated by reference to Exhibit 10.3 of our Form 10-Q for the quarter ended June 30, 2022\)](#)
- 21 [Subsidiaries of the registrant \(incorporated by reference to Exhibit 21 of our Form 10-K for the year ended December 31, 2022\)](#).
- 23.1 [Consent of Whitley Penn LLP \(incorporated by reference to Exhibit 23.1 of our Form 10-K for the year ended December 31, 2022\)](#).
- 31.1 [Principal Executive Officer Certification Pursuant to Rule 13a-14\(a\) of the Securities Exchange Act of 1934.](#)
- 31.2 [Principal Financial Officer Certification Pursuant to Rule 13a-14\(a\) of the Securities Exchange Act of 1934.](#)
- 32 [Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.](#)
- 101.INS Inline XBRL Instance Document
- 101.SCH Inline XBRL Taxonomy Extension Schema
- 101.CAL Inline XBRL Taxonomy Extension Calculation Linkbase Document
- 101.DEF Inline XBRL Taxonomy Extension Definition Linkbase Document
- 101.LAB Inline XBRL Taxonomy Extension Label Linkbase Document
- 101.PRE Inline XBRL Taxonomy Extension Presentation Linkbase Document
- 104 Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

\* Management contract or compensatory plan required to be filed as an exhibit to this report pursuant to Item 15(a)(3) of Form 10-K.

+ Portions of this exhibit have been omitted pursuant to Item 601(b)(10)(iv) of Regulation S-K.

**SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ABEONA THERAPEUTICS INC.

Date: April 10, 2023

By: /s/ Vishwas Seshadri  
Vishwas Seshadri  
President and Chief Executive Officer  
(Principal Executive Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Date: March 29, 2023

/s/ Vishwas Seshadri  
Vishwas Seshadri  
President, Chief Executive Officer and Director  
(Principal Executive Officer)

Date: March 29, 2023

/s/ Joseph Vazzano  
Joseph Vazzano  
Chief Financial Officer  
(Principal Financial and Accounting Officer)

Date: March 29, 2023

/s/ Leila Alland  
Leila Alland, Director

Date: March 29, 2023

/s/ Mark J. Alvino  
Mark J. Alvino, Director

Date: March 29, 2023

/s/ Michael Amoroso  
Michael Amoroso, Director  
Chairman of the Board

Date: March 29, 2023

/s/ Faith L. Charles  
Faith L. Charles, Director

Date:

Paul Mann, Director

Date: March 29, 2023

/s/ Christine Silverstein  
Christine Silverstein, Director

Date: March 29, 2023

/s/ Todd Wider  
Todd Wider, Director

Date: March 29, 2023

/s/ Donald A. Wuchterl  
Donald A. Wuchterl, Director

PRINCIPAL EXECUTIVE OFFICER CERTIFICATION PURSUANT TO 18 U.S.C.  
SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302  
OF THE SARBANES-OXLEY ACT OF 2002

I, Vishwas Seshadri, certify that:

1. I have reviewed this Annual Report on Form 10-K/A of Abeona Therapeutics Inc.;
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: April 10, 2023

By: /s/ Vishwas Seshadri

Vishwas Seshadri  
President and Chief Executive Officer  
(Principal Executive Officer)

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PRINCIPAL FINANCIAL OFFICER CERTIFICATION PURSUANT TO 18 U.S.C.  
SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302  
OF THE SARBANES-OXLEY ACT OF 2002

I, Joseph Vazzano, certify that:

1. I have reviewed this Annual Report on Form 10-K/A of Abeona Therapeutics Inc.;
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: April 10, 2023

By: /s/ Joseph Vazzano  
Joseph Vazzano  
Chief Financial Officer  
(Principal Financial Officer)

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CERTIFICATION 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 Abeona Therapeutics Inc. (the "Company") on Form 10-K/A for the year ended December 31, 2022 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), we, Vishwas Seshadri, President and Chief Executive Officer of the Company, and Joseph Vazzano, Chief Financial Officer of the Company, each certify, pursuant to 18 U.S.C. 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) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 10, 2023

By: /s/ Vishwas Seshadri

Vishwas Seshadri  
President and Chief Executive Officer  
(Principal Executive Officer)

Date: April 10, 2023

By: /s/ Joseph Vazzano

Joseph Vazzano  
Chief Financial Officer  
(Principal Financial Officer)

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