UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	)	Chapter 11
VYAIRE MEDICAL, INC., *et al.*,[1]	)	Case No. 24-11217 (BLS)
Debtors.	)	(Jointly Administered)

PERIODIC REPORT PURSUANT TO BANKRUPTCY RULE 2015.3

Under Rule 2015.3 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Vyaire Medical, Inc. and its affiliated debtors in the above captioned chapter 11 cases (collectively, the "Debtors") submit this report (together with the general notes and exhibits hereto, this "Periodic Report") on the value, operations, and profitability, as of May 31, 2024, except as otherwise noted, of certain non-Debtor entities in which one or more Debtors hold a substantial or controlling interest (each, a "Non-Debtor Entity" and, collectively, the "Non-Debtor Entities"). This Periodic Report has been prepared solely for the purpose of complying with the Bankruptcy Rules.[2] This Periodic Report includes consolidated financial information for certain subsidiaries of non-Debtor entities that are directly or indirectly owned by the Debtors. This Periodic Report excludes financial information of non-Debtor subsidiaries of the Debtors that have no current operations.

This Periodic Report contains the following exhibits:

Exhibit A	Debtors' Interest in Non-Debtor Entities
Exhibit B	Valuation Estimate of Non-Debtor Entities
Exhibit C-1	Balance Sheet for Non-Debtor Entities
Exhibit C-2	Income Statement of Income (Loss) for Non-Debtor Entities
Exhibit D	Description of Operations for Non-Debtor Entities

The undersigned, having reviewed the attached exhibits and this Periodic Report, and being familiar with the Debtors' financial affairs, verifies under the penalty of perjury that this Periodic Report is complete, accurate, and truthful to the best of his knowledge.

[1] A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at https://omniagentsolutions.com/Vyaire. The location of Debtor Vyaire Medical, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 26125 North Riverwoods Boulevard, Mettawa, Illinois 60045.

[2] To that end, in certain instances, current market valuations are neither maintained by, nor readily available to, the Debtors with respect to the entities listed on this Periodic Report. Accordingly, unless otherwise indicated, this Periodic Report reflects net book values. Market values may vary, sometimes materially, from net book values. The Debtors believe that it would be an inefficient use of estate assets for the Debtors to obtain the current market valuations of each of the entities listed in this Periodic Report.

Dated: July 10, 2024

/s/ Charles N. Braley
Charles N. Braley
Chief Restructuring Officer
Vyaire Medical, Inc.

General Notes

Description of these Chapter 11 Cases

On June 9, 2024 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court"). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On the Petition Date, the Court entered an order authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 84]. On June 26, 2024, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 128]. Additional information about these chapter 11 cases, court filings, and claims information is available at the Debtors' restructuring website: https://omniagentsolutions.com/Vyaire.

Basis of Presentation

In accordance with Bankruptcy Rule 2015.3, and except as otherwise provided herein, the financial statements and supplemental information contained herein are set forth as of May 31, 2024, except as otherwise noted, for the legal entities owned at the Petition Date. The condensed financial statements contained herein are unaudited, have not been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP") or any other recognized financial reporting framework and are not intended to reconcile to any financial statements otherwise prepared or distributed by the Debtors or Non-Debtor Entities.

The financial statements contained herein are presented per Debtor Vyaire Medical, Inc.'s ("Vyaire") books and records without, among other things, all adjustments or reclassification that may be necessary or typical with respect to consolidating financial statements or in accordance with U.S. GAAP. Because the Debtors' accounting systems, policies, and practices were developed to produce consolidated financial statements, rather than financial statements by legal entity, it is possible that not all assets, liabilities, income or expenses have been recorded on the correct legal entity. Accordingly, the Debtors and Non-Debtor Entities reserve all rights to supplement or amend any financial statements contained in this Periodic Report.

The Periodic Report is limited in scope, covers a limited time period, and has been prepared solely for the purposes of complying with certain reporting requirements under applicable bankruptcy law. Given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Non-Debtor Entity shows more assets than liabilities, this is not an admission that such Non-Debtor Entity was solvent at the Petition Date or at any time prior to the Petition Date, including the date as of or for the period of any financial statements or other information included in this Periodic Report. Likewise, to the extent that a Non-Debtor Entity shows more liabilities than assets, this is not an admission that such Non-Debtor Entity was insolvent at the Petition Date or any time prior to the Petition Date, including the date as of or for the period of any financial statements or other information included in this Periodic Report.

The unaudited, condensed financial information presented in the Periodic Report has been derived from the books and records of Vyaire. This information, however, has not been subjected to procedures that would typically be applied to financial information presented in accordance with U.S. GAAP or any other recognized financial reporting framework, and upon application of such procedures, the Debtors and non-Debtor entities believe that the financial information could be subject to changes, and these changes could be material.

The information set forth in this Periodic Report includes, among other things, normal recurring adjustments, but does not include all adjustments, footnotes and other financial presentations that would typically be made in accordance with U.S. GAAP or any other recognized financial reporting framework, and the information set forth in this Periodic Report may not comply with U.S. GAAP in all material respects. The preparation of the unaudited, condensed financial information presented in the Periodic Report requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of presentation, as well as the reported amount of revenues and expenses during the reporting period. Actual amounts and results could differ materially from those estimates and/or the information set forth in this Periodic Report.

The results of operations contained herein are not necessarily indicative of results that are expected from any other period or for the full year and may not necessarily reflect the combined results of operations, financial position and cash flows of the Non-Debtor Entities in the future.

Investments in subsidiaries reflected on the Non-Debtor Entities' balance sheets only include investments not reported in this Periodic Report. Intercompany transactions between the Debtors and Non-Debtor Entities have not been eliminated in the financial statements contained herein.

Although the Debtors have undertaken commercially reasonable efforts to prepare this Periodic Report, there can be no assurance that the financial information presented herein is complete. This Periodic Report was not prepared for the purpose of providing the basis for an investment decision relating to any of the securities of the Debtors, including Vyaire.

There can be no assurance that, from the perspective of an investor or potential investor in the Debtors' securities that this Periodic Report is complete. Likewise, no assurance can be given as to the value, if any, that may be ascribed to the interests identified or set forth in this Periodic Report, and such financial information should not be viewed as indicative of future results.

For the reasons discussed above, the Debtors caution readers not to place undue reliance upon information contained in the Periodic Report.

Reservation of Rights

Nothing contained in this Periodic Report shall constitute a waiver or admission by the Debtors or the Non-Debtor Entities in any respect, nor shall this Periodic Report or any information set forth herein waive or release any of the Debtors' and Non-Debtor Entities' rights or admission with respect to their chapter 11 cases, or the estates, including with respect to, among other things, matters involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or re-characterization of contracts, assumption or rejection of contracts under the provisions of chapter 3 of the Bankruptcy Code and/or causes of action under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable laws to recover assets or avoid transfers.

The Debtors and Non-Debtor Entities are reviewing the assets and liabilities of their affiliates on an ongoing basis, including without limitation with respect to intercompany claims and obligations, and nothing contained in this Periodic Report shall constitute a waiver of any of the Debtors' or their affiliates (including the Non-Debtor Entities) rights with respect to such assets, liabilities, claims and obligations that may exist.

Valuation Estimates

The Debtors do not maintain fair market value or other bases of valuation for the Non-Debtor Entities, which may differ substantially from the net book value of the Non-Debtor Entities.

Statements of Cash Flows and Changes in Shareholder's Equity

The Debtors prepare their Statements of Cash Flows solely on a consolidated basis. Accordingly, Statements of Cash Flows for the Non-Debtor Entities have been omitted from this Periodic Report.

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Exhibit A

Debtors' Interest in Non-Debtor Entities

The Debtors directly or indirectly hold a substantial or controlling interest of the equity interests in the following entities:

Non-Debtor Entity	Interest in Entity	Entity Owning Direct Interest	Valuation, Income Statement, Balance Sheets
Acutronic Medical Systems AG	100%	Vyaire Medical Holdings B.V.	Yes
Advanced Respiratory Care AG	100%	Vyaire Medical Holdings B.V.	Yes
CareFusion U.K. 232 Limited	100%	VIASYS Holdings Inc.	Yes
CareFusion U.K. 235 Limited	100%	Vyaire Medical 202, Inc.	Yes
imtmedical ag	100%	Vyaire Medical Holdings B.V.	Yes
imtmedical Pte. Ltd.	100%	imtmedical ag	Yes
Intermed Equipamento Medico Hospitalar LTDA	100%	Vyaire Medical BR LLC	Yes
MIM Medizinische Instrumente und Monitoring GmbH	100%	Vyaire Medical GmbH	Yes
Serviços De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA	100%	Intermed Equipamento Medico Hospitalar LTDA	No
Vyaire B.V.	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire DMCC	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire GmbH	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Limited Liability Company	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical AB	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical B.V.	100%	Vyaire Medical GmbH	No
Vyaire Medical Cooperatief U.A.	100%	Vyaire Medical International LLC	Yes
Vyaire Medical Denmark, Filial af Vyaire Medical AB (Denmark Branch)	100%	Vyaire Medical AB	Yes
Vyaire Medical GmbH	100%	Breathe US Holdings LP	Yes
Vyaire Medical Holdings B.V.	100%	Vyaire Medical International B.V.	Yes

Non-Debtor Entity	Interest in Entity	Entity Owning Direct Interest	Valuation, Income Statement, Balance Sheets
Vyaire Medical International B.V.	100%	Vyaire Medical Cooperatief U.A.	Yes
Vyaire Medical Korea Ltd.	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Private Limited	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Products (Shanghai) Co., Ltd	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Products (Shanghai) Co., Ltd. (Beijing Branch)	100%	Vyaire Medical Products (Shanghai) Co., Ltd	No
Vyaire Medical Products Limited	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia)	100%	Vyaire Medical Products Limited	No
Vyaire Medical Products ULC	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Pte. Ltd.	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Pty Ltd.	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical S.r.l.	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical Sarl	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire Medical SDN BHD	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire S.r.l	100%	Vyaire Medical Holdings B.V.	No
Vyaire Turkey Tibbi Cihazlar Ticaret Anonim Şirketi	100%	Vyaire Medical Holdings B.V.	Yes
Vyaire UK 236 Limited	100%	Vyaire Medical GmbH	Yes

Exhibit B

Valuation Estimate of Non-Debtor Entities

Name of Entity	Interest of the Estate	Net Book Value[1]
Acutronic Medical Systems AG	100%	-$22,819,174
Advanced Respiratory Care AG	100%	$39,149,143
CareFusion U.K. 232 Limited	100%	$3,551,242
CareFusion U.K. 235 Limited	100%	-$22,764
imtmedical ag	100%	$21,108,939
imtmedical Pte. Ltd.	100%	$1,286,741
Intermed Equipamento Medico Hospitalar LTDA	100%	$21,690,130
MIM Medizinische Instrumente und Monitoring GmbH	100%	$46,509,902
Serviços De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA	100%	$0
Vyaire B.V.	100%	$9,701,973
Vyaire DMCC	100%	-$259,720
Vyaire GmbH	100%	$3,611,898
Vyaire Limited Liability Company	100%	-$7,020
Vyaire Medical AB	100%	$100,547
Vyaire Medical B.V.	100%	$9,459,201
Vyaire Medical Cooperatief U.A.	100%	$133,248,176
Vyaire Medical Denmark, Filial af Vyaire Medical AB (Denmark Branch)	100%	$45,516
Vyaire Medical GmbH	100%	$67,888,305
Vyaire Medical Holdings B.V.	100%	$108,046,514
Vyaire Medical International B.V.	100%	$38,182,969
Vyaire Medical Korea Ltd.	100%	$1,008,736
Vyaire Medical Private Limited	100%	$753,350
Vyaire Medical Products (Shanghai) Co., Ltd	100%	$2,624,815
Vyaire Medical Products (Shanghai) Co., Ltd. (Beijing Branch)	100%	$0
Vyaire Medical Products Limited	100%	$2,022,390
Vyaire Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia)	100%	$0
Vyaire Medical Products ULC	100%	-$176,359
Vyaire Medical Pte. Ltd.	100%	$398,311
Vyaire Medical Pty Ltd.	100%	$4,588,784
Vyaire Medical S.r.l.	100%	$2,672,389
Vyaire Medical Sarl	100%	$12,726,751
Vyaire Medical SDN BHD	100%	$62,626
Vyaire S.r.l	100%	$3,690,110
Vyaire Turkey Tibbi Cihazlar Ticaret Anonim Şirketi	100%	$187,293
Vyaire UK 236 Limited	100%	-$4,147,502

[1]It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations for each non-Debtor Entity.

Exhibit C-1

Vyaire Medical, Inc., et al.,
Balance Sheet for Non-Debtor Affiliates
As of May 31, 2024 (UNAUDITED)

(USD)	Acutronic Medical Systems AG	Advanced Respiratory Care AG	CareFusion U.K. 232 Limited	CareFusion U.K. 235 Limited	imtmedical ag	imtmedical Pte. Ltd.	Intermed Equipamento Medico Hospitalar LTDA	MIM Medizinische Instrumente und Monitoring GmbH	Serviços De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA
Assets									
CURRENT ASSETS									
Cash	$ 34,159	$ -	$ 2,617	$ (315)	$ 421,456	$ 28,954	$ 1,165,609	$ 12,492	$ -
Trade Receivables	$ (1,940,017)	$ -	$ 354	$ (81)	$ 1,456,529	$ 355,717	$ 2,228,081	$ (62,459)	$ -
Inventories, Net	$ -	$ -	$ -	$ -	$ 22,984,864	$ 50,456	$ 3,974,605	$ 826,463	$ -
Intercompany AR	$ 52,570,618	$ 38,478,858	$ 4,003,236	$ 113,082	$ 50,007,967	$ 1,525,153	$ 72,041	$ 34,454,350	$ -
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 206,620	$ -
Prepaid Taxes	$ 64,482	$ (0)	$ -	$ -	$ (74,231)	$ -	$ -	$ 785,798	$ -
Prepaid Expenses	$ 6,239	$ -	$ 1,964	$ -	$ 616,273	$ 2,233	$ 469,274	$ 3,774	$ -
Other Current Expenses	$ 668,725	$ 924,830	$ (4,442)	$ (38,435)	$ 532,871	$ 15,670	$ 3,273,515	$ 6,902,296	$ -
TOTAL CURRENT ASSETS	**$ 51,404,206**	**$ 39,403,687**	**$ 4,003,729**	**$ 74,250**	**$ 75,945,729**	**$ 1,978,184**	**$ 11,183,126**	**$ 43,129,333**	**$ -**
LONG-TERM ASSETS									
Intercompany Assets - LT	$ 2,293,861	$ -	$ -	$ -	$ -	$ -	$ 12,758,534	$ 2,465,346	$ -
Fixed Assets, Net	$ 50,145	$ -	$ (0)	$ -	$ 243,290	$ 38,888	$ 1,880,661	$ 4,669	$ -
Intangible Assets - Net	$ 15,387,936	$ -	$ -	$ -	$ 53,571,630	$ -	$ -	$ 24,272,875	$ -
Goodwill	$ (3,764,224)	$ 18,492,956	$ (223)	$ (0)	$ 26,624,946	$ (348,486)	$ (431,520)	$ -	$ -
Right of Use Asset	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,567	$ -	$ -
Other LT Assets	$ 25,178	$ 39,409	$ -	$ -	$ -	$ -	$ 3,565,068	$ (541)	$ -
LT Deferred Taxes	$ -	$ -	$ (1,224)	$ (6,435)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER ASSETS	**$ 13,992,896**	**$ 18,532,365**	**$ (1,447)**	**$ (6,435)**	**$ 80,439,866**	**$ (309,599)**	**$ 17,780,310**	**$ 26,742,349**	**$ -**
TOTAL ASSETS	**$ 65,397,102**	**$ 57,936,052**	**$ 4,002,282**	**$ 67,815**	**$ 156,385,595**	**$ 1,668,585**	**$ 28,963,436**	**$ 69,871,682**	**$ -**
Liabilities and Shareholders' Equity									
CURRENT LIABILITIES									
Warranty and Product Recall Reserves	$ 4,853	$ -	$ -	$ -	$ -	$ -	$ 69,806	$ -	$ -
Accrued Expenses	$ 85,623,774	$ 16,763,447	$ 595,744	$ 75,329	$ 126,399,807	$ 165,529	$ 5,583,835	$ 4,808,538	$ -
Accounts Payable	$ 252,758	$ 33,248	$ (3,983)	$ 28,156	$ 3,671,586	$ 102,127	$ 729,085	$ (2,021)	$ -
Accrued Compensation & Benefits	$ 148,158	$ 225,119	$ -	$ -	$ 5,948	$ 11,223	$ 296,188	$ (13,454)	$ -
Short-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,843	$ -	$ -
Other Current Liabilities	$ 457,809	$ 1,633,731	$ (22,748)	$ (12,907)	$ 3,890	$ 102,965	$ 573,962	$ 9,026,180	$ -
Deferred Revenue - ST	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,586	$ -	$ -
TOTAL CURRENT LIABILITIES	**$ 86,487,352**	**$ 18,655,545**	**$ 569,013**	**$ 90,579**	**$ 130,081,232**	**$ 381,844**	**$ 7,273,305**	**$ 13,819,244**	**$ -**
LONG-TERM LIABILITIES									
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued pension and postretirement benefits	$ 302,390	$ -	$ -	$ -	$ 62,685	$ -	$ -	$ 1,844,116	$ -
Deferred Revenue, less current portion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Tax Liabilities - LT	$ -	$ -	$ (117,974)	$ -	$ 2,381,866	$ -	$ -	$ 7,698,421	$ -
Intercompany Liab - LT	$ -	$ -	$ -	$ -	$ 2,496,903	$ -	$ -	$ -	$ -
Long-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Long Term Liabilities	$ 1,426,535	$ 131,364	$ 0	$ -	$ 253,970	$ (0)	$ -	$ (0)	$ -
TOTAL LONG-TERM LIABILITIES	**$ 1,728,925**	**$ 131,364**	**$ (117,974)**	**$ -**	**$ 5,195,424**	**$ (0)**	**$ -**	**$ 9,542,536**	**$ -**
TOTAL LIABILITIES	**$ 88,216,277**	**$ 18,786,909**	**$ 451,039**	**$ 90,579**	**$ 135,276,656**	**$ 381,844**	**$ 7,273,305**	**$ 23,361,780**	**$ -**
SHAREHOLDER'S EQUITY	**$ (22,819,174)**	**$ 39,149,143**	**$ 3,551,242**	**$ (22,764)**	**$ 21,108,939**	**$ 1,286,741**	**$ 21,690,130**	**$ 46,509,902**	**$ -**
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	**$ 65,397,102**	**$ 57,936,052**	**$ 4,002,282**	**$ 67,815**	**$ 156,385,595**	**$ 1,668,585**	**$ 28,963,436**	**$ 69,871,682**	**$ -**

(USD)	Vyaire B.V.	Vyaire DMCC	Vyaire GmbH	Vyaire Limited Liability Company	Vyaire Medical AB	Vyaire Medical B.V.	Vyaire Medical Cooperatief U.A.	Vyaire Medical Denmark, Filial af Vyaire Medical AB (Denmark Branch)	Vyaire Medical GmbH
Assets									
CURRENT ASSETS									
Cash	$ 1,286,559	$ -	$ 85,122	$ -	$ 39	$ 122,256	$ 1,993	$ 33,475	$ 1,288,860
Trade Receivables	$ 7,281,320	$ -	$ 21,651	$ -	$ -	$ 174,938	$ -	$ -	$ 4,346,700
Inventories, Net	$ 12,135,427	$ -	$ 403,601	$ -	$ -	$ 92,076	$ -	$ -	$ 15,473,935
Intercompany AR	$ 176,875,016	$ -	$ 8,353,216	$ -	$ 967,428	$ 4,186,454	$ -	$ 379,965	$ 37,106,780
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses	$ -	$ -	$ -	$ -	$ -	$ 61,741	$ -	$ -	$ 174,923
Other Current Expenses	$ 1,049,622	$ -	$ (508,342)	$ -	$ -	$ 1,137	$ -	$ -	$ (704,684)
TOTAL CURRENT ASSETS	**$ 198,627,943**	**$ -**	**$ 8,355,248**	**$ -**	**$ 967,467**	**$ 4,638,603**	**$ 1,993**	**$ 413,440**	**$ 57,686,513**
LONG-TERM ASSETS									
Intercompany Assets - LT	$ -	$ -	$ -	$ -	$ -	$ 1,629,489	$ 133,290,315	$ -	$ 89,365,438
Fixed Assets, Net	$ 42,513	$ -	$ 70,039	$ -	$ -	$ 51,476	$ -	$ -	$ 1,443,110
Intangible Assets - Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,919
Goodwill	$ -	$ -	$ -	$ -	$ (2,138)	$ (292)	$ -	$ -	$ 112,583
Right of Use Asset	$ -	$ -	$ -	$ -	$ -	$ 370,996	$ -	$ -	$ 2,491,770
Other LT Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 323,274
LT Deferred Taxes	$ -	$ -	$ -	$ -	$ -	$ 91,874	$ 0	$ -	$ 997,945
TOTAL OTHER ASSETS	**$ 42,513**	**$ -**	**$ 70,039**	**$ -**	**$ (2,138)**	**$ 2,143,543**	**$ 133,290,316**	**$ -**	**$ 94,801,039**
TOTAL ASSETS	**$ 198,670,456**	**$ -**	**$ 8,425,287**	**$ -**	**$ 965,329**	**$ 6,782,146**	**$ 133,292,309**	**$ 413,440**	**$ 152,487,553**
Liabilities and Shareholders' Equity									
CURRENT LIABILITIES									
Warranty and Product Recall Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 306,724
Accrued Expenses	$ 183,442,391	$ 259,720	$ 5,724,180	$ -	$ 783,131	$ (4,920,159)	$ 51,060	$ 341,108	$ 39,054,867
Accounts Payable	$ 76,489	$ -	$ 8,194	$ -	$ 3,098	$ 309,435	$ -	$ 7,270	$ 5,447,336
Accrued Compensation & Benefits	$ -	$ -	$ -	$ -	$ -	$ 656,262	$ -	$ -	$ 2,222,589
Short-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ 243,880	$ -	$ -	$ 1,212,123
Other Current Liabilities	$ 5,616,261	$ -	$ (930,421)	$ -	$ 78,553	$ 87,313	$ (6,927)	$ 19,546	$ (997,959)
Deferred Revenue - ST	$ 23,166	$ -	$ -	$ -	$ -	$ 804,224	$ -	$ -	$ (84,560)
TOTAL CURRENT LIABILITIES	**$ 189,158,307**	**$ 259,720**	**$ 4,801,954**	**$ -**	**$ 864,782**	**$ (2,819,045)**	**$ 44,133**	**$ 367,924**	**$ 47,161,120**
LONG-TERM LIABILITIES									
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued pension and postretirement benefits	$ -	$ -	$ -	$ -	$ -	$ 337,959	$ -	$ -	$ 2,771,713
Deferred Revenue, less current portion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Tax Liabilities - LT	$ -	$ -	$ -	$ 7,020	$ -	$ (293,500)	$ -	$ -	$ (293,202)
Intercompany Liab - LT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,653,899
Long-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ 146,643	$ -	$ -	$ 1,303,205
Other Long Term Liabilities	$ (189,824)	$ (0)	$ 11,435	$ (0)	$ -	$ (49,112)	$ -	$ -	$ 2,512
TOTAL LONG-TERM LIABILITIES	**$ (189,824)**	**$ (0)**	**$ 11,435**	**$ 7,020**	**$ -**	**$ 141,990**	**$ -**	**$ -**	**$ 37,438,128**
TOTAL LIABILITIES	**$ 188,968,483**	**$ 259,720**	**$ 4,813,389**	**$ 7,020**	**$ 864,782**	**$ (2,677,055)**	**$ 44,133**	**$ 367,924**	**$ 84,599,248**
SHAREHOLDER'S EQUITY	**$ 9,701,973**	**$ (259,720)**	**$ 3,611,898**	**$ (7,020)**	**$ 100,547**	**$ 9,459,201**	**$ 133,248,176**	**$ 45,516**	**$ 67,888,305**
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	**$ 198,670,456**	**$ -**	**$ 8,425,287**	**$ -**	**$ 965,329**	**$ 6,782,146**	**$ 133,292,309**	**$ 413,440**	**$ 152,487,553**

(USD)	Vyaire Medical Holdings B.V.	Vyaire Medical International B.V.	Vyaire Medical Korea Ltd.	Vyaire Medical Private Limited	Vyaire Medical Products (Shanghai) Co., Ltd	Vyaire Medical Products (Shanghai) Co., Ltd. (Beijing Branch)	Vyaire Medical Products Limited	Vyaire Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia)	Vyaire Medical Products ULC
Assets									
CURRENT ASSETS									
Cash	$ 953	$ 252	$ 19,740	$ 320,576	$ 532,866	$ -	$ 91,529	$ -	$ 24,892
Trade Receivables	$ (63,361)	$ -	$ -	$ -	$ 233,543	$ -	$ (26,992)	$ -	$ 49
Inventories, Net	$ -	$ -	$ -	$ -	$ 1,313,100	$ -	$ 205,274	$ -	$ -
Intercompany AR	$ 7,184,268	$ -	$ 247,597	$ 657,434	$ 12,923,334	$ -	$ 75,111,408	$ -	$ (198,054)
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses	$ -	$ -	$ 143	$ 32,133	$ 19,966	$ -	$ 428,731	$ -	$ -
Other Current Expenses	$ -	$ -	$ 827	$ (46,336)	$ 83,652	$ -	$ 1,651,973	$ -	$ 81,472
TOTAL CURRENT ASSETS	**$ 7,121,861**	**$ 252**	**$ 268,307**	**$ 963,806**	**$ 15,106,460**	**$ -**	**$ 77,461,922**	**$ -**	**$ (91,642)**
LONG-TERM ASSETS									
Intercompany Assets - LT	$ 207,216,897	$ 38,212,488	$ 681,395	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets, Net	$ -	$ -	$ -	$ 15,256	$ 141,079	$ -	$ 825,526	$ -	$ -
Intangible Assets - Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Goodwill	$ (12,057,656)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Use Asset	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,489,079	$ -	$ -
Other LT Assets	$ -	$ -	$ 924	$ -	$ -	$ -	$ -	$ -	$ -
LT Deferred Taxes	$ -	$ 592	$ 74,646	$ (260)	$ 9,199	$ -	$ -	$ -	$ -
TOTAL OTHER ASSETS	**$ 195,159,242**	**$ 38,213,080**	**$ 756,965**	**$ 14,996**	**$ 150,278**	**$ -**	**$ 4,314,605**	**$ -**	**$ -**
TOTAL ASSETS	**$ 202,281,103**	**$ 38,213,332**	**$ 1,025,272**	**$ 978,802**	**$ 15,256,738**	**$ -**	**$ 81,776,527**	**$ -**	**$ (91,642)**
Liabilities and Shareholders' Equity									
CURRENT LIABILITIES									
Warranty and Product Recall Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses	$ 46,403,477	$ 34,548	$ -	$ 39,756	$ 12,006,899	$ -	$ 73,466,842	$ -	$ 42,652
Accounts Payable	$ 2,641	$ -	$ -	$ (9,572)	$ 83,297	$ -	$ 357,577	$ -	$ 9,803
Accrued Compensation & Benefits	$ -	$ -	$ 6,161	$ 136,668	$ 425,312	$ -	$ 1,512,750	$ -	$ 34,286
Short-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,148,598	$ -	$ -
Other Current Liabilities	$ (2,664,169)	$ (4,922)	$ 10,375	$ 45,179	$ 28,832	$ -	$ 1,082,178	$ -	$ (2,024)
Deferred Revenue - ST	$ -	$ -	$ -	$ -	$ -	$ -	$ (62,807)	$ -	$ -
TOTAL CURRENT LIABILITIES	**$ 43,741,950**	**$ 29,626**	**$ 16,536**	**$ 212,031**	**$ 12,544,339**	**$ -**	**$ 77,505,137**	**$ -**	**$ 84,717**
LONG-TERM LIABILITIES									
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued pension and postretirement benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Revenue, less current portion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Tax Liabilities - LT	$ -	$ -	$ -	$ 13,421	$ 87,584	$ -	$ 225,831	$ -	$ -
Intercompany Liab - LT	$ 50,492,639	$ 737	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Long-term lease liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,386,789	$ -	$ -
Other Long Term Liabilities	$ (0)	$ -	$ (0)	$ 0	$ 0	$ -	$ (1,363,620)	$ -	$ 0
TOTAL LONG-TERM LIABILITIES	**$ 50,492,639**	**$ 737**	**$ (0)**	**$ 13,421**	**$ 87,584**	**$ -**	**$ 2,249,001**	**$ -**	**$ 0**
TOTAL LIABILITIES	**$ 94,234,589**	**$ 30,363**	**$ 16,536**	**$ 225,452**	**$ 12,631,923**	**$ -**	**$ 79,754,138**	**$ -**	**$ 84,717**
SHAREHOLDER'S EQUITY	**$ 108,046,514**	**$ 38,182,969**	**$ 1,008,736**	**$ 753,350**	**$ 2,624,815**	**$ -**	**$ 2,022,390**	**$ -**	**$ (176,359)**
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	**$ 202,281,103**	**$ 38,213,332**	**$ 1,025,272**	**$ 978,802**	**$ 15,256,738**	**$ -**	**$ 81,776,527**	**$ -**	**$ (91,642)**

(USD)	Vyaire Medical Pte. Ltd.	Vyaire Medical Pty Ltd.	Vyaire Medical S.r.l.	Vyaire Medical Sarl	Vyaire Medical SDN BHD	Vyaire S.r.l	Vyaire Turkey Tibbi Cihazlar Ticaret Anonim Şirketi	Vyaire UK 236 Limited
Assets								
CURRENT ASSETS								
Cash	$ 156,775	$ 163,605	$ 67,462	$ 59,666	$ 37,721	$ 878,718	$ 1,038	$ 157,360
Trade Receivables	$ -	$ 526,443	$ 1,171,570	$ 4,282	$ -	$ 595,195	$ 34,015	$ 1,925,399
Inventories, Net	$ -	$ 910,492	$ 215,271	$ -	$ -	$ 577,247	$ (6)	$ 754,502
Intercompany AR	$ 365,303	$ 4,248,391	$ 2,784,957	$ 52,504,325	$ 37,296	$ 6,522,268	$ 2,284,848	$ 1,090,570
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses	$ 12,980	$ 139,566	$ -	$ -	$ 2,976	$ 9,800	$ -	$ -
Other Current Expenses	$ 1,402	$ (434,077)	$ (65,220)	$ -	$ (3,835)	$ (1,136,682)	$ 221,565	$ 194,223
TOTAL CURRENT ASSETS	**$ 536,460**	**$ 5,554,419**	**$ 4,174,040**	**$ 52,568,274**	**$ 74,158**	**$ 7,446,545**	**$ 2,541,460**	**$ 4,122,054**
LONG-TERM ASSETS								
Intercompany Assets - LT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets, Net	$ 2,324	$ 4,425	$ 9,702	$ 0	$ -	$ 95,723	$ -	$ -
Intangible Assets - Net	$ -	$ -	$ -	$ 7,302,995	$ -	$ -	$ -	$ -
Goodwill	$ -	$ -	$ 6,409	$ 4,202,379	$ -	$ -	$ 0	$ (0)
Right of Use Asset	$ 70,123	$ -	$ 59,306	$ -	$ -	$ 71,299	$ -	$ -
Other LT Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LT Deferred Taxes	$ -	$ 373,939	$ 735,099	$ -	$ -	$ 142,280	$ 157,923	$ 3,680
TOTAL OTHER ASSETS	**$ 72,447**	**$ 378,364**	**$ 810,516**	**$ 11,505,375**	**$ -**	**$ 309,302**	**$ 157,923**	**$ 3,680**
TOTAL ASSETS	**$ 608,907**	**$ 5,932,783**	**$ 4,984,556**	**$ 64,073,648**	**$ 74,158**	**$ 7,755,847**	**$ 2,699,383**	**$ 4,125,734**
Liabilities and Shareholders' Equity								
CURRENT LIABILITIES								
Warranty and Product Recall Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses	$ 12,948	$ 670,698	$ 1,934,576	$ 49,580,626	$ -	$ 3,940,620	$ 2,437,005	$ 7,488,918
Accounts Payable	$ 37,199	$ 48,190	$ 27,683	$ 154,800	$ -	$ 35,928	$ 76,811	$ (81,911)
Accrued Compensation & Benefits	$ 80,683	$ 158,182	$ (46,897)	$ 64,518	$ 12,813	$ 653,720	$ (8,286)	$ -
Short-term lease liabilities	$ -	$ -	$ 26,320	$ -	$ -	$ 53,206	$ -	$ -
Other Current Liabilities	$ 10,395	$ 326,942	$ 8,869	$ 449,031	$ (1,281)	$ (617,135)	$ 6,559	$ 113,298
Deferred Revenue - ST	$ -	$ 69,195	$ -	$ -	$ -	$ (20,708)	$ -	$ 752,930
TOTAL CURRENT LIABILITIES	**$ 141,226**	**$ 1,273,208**	**$ 1,950,551**	**$ 50,248,975**	**$ 11,532**	**$ 4,045,632**	**$ 2,512,090**	**$ 8,273,234**
LONG-TERM LIABILITIES								
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued pension and postretirement benefits	$ -	$ -	$ 330,432	$ -	$ -	$ -	$ -	$ -
Deferred Revenue, less current portion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Tax Liabilities - LT	$ -	$ 54,683	$ -	$ 1,097,921	$ -	$ -	$ -	$ -
Intercompany Liab - LT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1
Long-term lease liabilities	$ -	$ -	$ 31,184	$ -	$ -	$ 18,093	$ -	$ -
Other Long Term Liabilities	$ 69,370	$ 16,108	$ (0)	$ 0	$ (0)	$ 2,013	$ 0	$ 0
TOTAL LONG-TERM LIABILITIES	**$ 69,370**	**$ 70,791**	**$ 361,616**	**$ 1,097,922**	**$ (0)**	**$ 20,105**	**$ 0**	**$ 2**
TOTAL LIABILITIES	**$ 210,596**	**$ 1,343,999**	**$ 2,312,167**	**$ 51,346,897**	**$ 11,532**	**$ 4,065,737**	**$ 2,512,090**	**$ 8,273,236**
SHAREHOLDER'S EQUITY	**$ 398,311**	**$ 4,588,784**	**$ 2,672,389**	**$ 12,726,751**	**$ 62,626**	**$ 3,690,110**	**$ 187,293**	**$ (4,147,502)**
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	**$ 608,907**	**$ 5,932,783**	**$ 4,984,556**	**$ 64,073,648**	**$ 74,158**	**$ 7,755,847**	**$ 2,699,383**	**$ 4,125,734**

Exhibit C-2
Statement of Income (Loss) for Non-Debtor Entities
For the four months ended May 31, 2024 - UNAUDITED

	Acutronic Medical Systems AG	Advanced Respiratory Care AG	CareFusion U.K. 232 Limited	CareFusion U.K. 235 Limited	imtmedical ag	imtmedical Pte. Ltd.	Intermed Equipamento Medico Hospitalar LTDA	MIM Medizinische Instrumente und Monitoring GmbH	Serviços De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA	Vyaire B.V.	Vyaire DMCC	Vyaire GmbH	Vyaire Limited Liability Company	Vyaire Medical AB	Vyaire Medical B.V.	Vyaire Medical Cooperatief U.A.	Vyaire Medical Denmark, Filial af Vyaire Medical AB (Denmark Branch)	Vyaire Medical GmbH
Revenue	$ (41,599)	$ -	$ -	$ -	$ 4,188,209	$ 725,750	$ 3,672,080	$ 3,282,630	$ -	$ 19,375,423	$ -	$ 925,193	$ -	$ -	$ 2,802,679	$ -	$ -	$ 45,472,323
Less: Cost of Sales	112,679	15,787	-	-	4,751,472	509,031	2,502,254	2,203,562	-	10,710,606	-	283,331	-	-	597,082	-	-	20,805,709
Gross Profit	(154,278)	(15,787)	-	-	(563,263)	216,719	1,169,826	1,079,069	-	8,664,817	-	641,863	-	-	2,205,598	-	-	24,666,614
Less: Operating Expenses	2,221,222	42,738	2,567	-	3,349,240	261,161	2,639,777	343,273	-	1,779,598	-	164,446	-	7,633	2,683,586	-	2,400	23,849,535
Less: Non-Operating Expenses	1,150,434	2,342,615	17,898	-	10,244,220	(148,678)	466,534	1,967,977	-	2,948,695	-	449,248	-	(11,205)	(654,653)	(256)	1,044	6,358,351
Net Income	**$ (3,525,934)**	**$ (2,401,140)**	**$ (20,465)**	**$ -**	**$ (14,156,722)**	**$ 104,236**	**$ (1,936,485)**	**$ (1,232,181)**	**$ -**	**$ 3,936,524**	**$ -**	**$ 28,170**	**$ -**	**$ 3,572**	**$ 176,665**	**$ 256**	**$ (3,444)**	**$ (5,541,272)**

	Vyaire Medical Holdings B.V.	Vyaire Medical International B.V.	Vyaire Medical Korea Ltd.	Vyaire Medical Private Limited	Vyaire Medical Products (Shanghai) Co., Ltd	Vyaire Medical Products (Shanghai) Co., Ltd. (Beijing Branch)	Vyaire Medical Products Limited	Vyaire Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia)	Vyaire Medical Products ULC	Vyaire Medical Pte. Ltd.	Vyaire Medical Pty Ltd.	Vyaire Medical S.r.l.	Vyaire Medical Sarl	Vyaire Medical SDN BHD	Vyaire S.r.l	Vyaire Turkey Tibbi Cihazlar Ticaret Anonim Şirketi	Vyaire UK 236 Limited
Revenue	$ -	$ -	$ -	$ -	$ 1,831,494	$ -	$ (46,682)	$ -	$ -	$ -	$ 932,947	$ 2,952,809	$ -	$ -	$ 2,952,113	$ -	$ 5,823,386
Less: Cost of Sales	-	-	-	-	1,071,985	-	48,241	-	-	-	306,918	1,314,707	-	-	985,511	-	1,283,060
Gross Profit	-	-	-	-	759,509	-	(94,923)	-	-	-	626,029	1,638,102	-	-	1,966,602	-	4,540,326
Less: Operating Expenses	4,554	-	246,669	825,544	2,388,010	-	11,268,303	-	181,060	560,708	1,485,242	866,886	625,789	62,670	1,463,318	212,478	367,227
Less: Non-Operating Expenses	6,505,654	(126)	(368,592)	(862,029)	(1,521,453)	-	(7,575,647)	-	693	(572,434)	(737,938)	710,295	142,590	(65,589)	35,496	(87,206)	2,985,710
Net Income	**$ (6,510,208)**	**$ 126**	**$ 121,923**	**$ 36,484**	**$ (107,048)**	**$ -**	**$ (3,787,580)**	**$ -**	**$ (181,753)**	**$ 11,727**	**$ (121,275)**	**$ 60,921**	**$ (768,379)**	**$ 2,919**	**$ 467,788**	**$ (125,272)**	**$ 1,187,389**

Exhibit D

Description of Operations for Non-Debtor Entities

Non-Debtor Entity	Description of Business
Acutronic Medical Systems AG	Legal Manufacturer and Principal for Fabian device
Advanced Respiratory Care AG	Part of Fabian group
CareFusion U.K. 232 Limited	Inactive sales organization entity
CareFusion U.K. 235 Limited	Inactive sales organization entity
imtmedical ag	Bellavista product selling and distribution entity
imtmedical Pte. Ltd.	Legal Manufacturer for flow sensors
Intermed Equipamento Medico Hospitalar LTDA	Manufacturer of record for ventilator projects; employing entity for Vents and RDx divisions; contracting entity for RDx division
MIM Medizinische Instrumente und Monitoring GmbH	Developer of flow sensors; sublicensor of intellectual property
Serviços De Assistencia Tecnica A Equipamento Medico Hospitalar LTDA	Dormant entity
Vyaire B.V.	EU importer for all Vents and EU Distributor for RDX products.
Vyaire DMCC	Sales support and employment entity
Vyaire GmbH	Dormant entity
Vyaire Limited Liability Company	Dormant entity
Vyaire Medical AB	Dormant entity awaiting liquidation
Vyaire Medical B.V.	RDx selling entity
Vyaire Medical Cooperatief U.A.	Dutch Holding entity
Vyaire Medical Denmark, Filial af Vyaire Medical AB (Denmark Branch)	Dormant entity awaiting liquidation
Vyaire Medical GmbH	Legal manufacturer of majority of RDX products. Servicing/repair entity of Vents products.
Vyaire Medical Holdings B.V.	Dutch Holding entity
Vyaire Medical International B.V.	Dutch Holding entity
Vyaire Medical Korea Ltd.	Dormant entity

Non-Debtor Entity	Description of Business
Vyaire Medical Private Limited	Ventilation sales support entity
Vyaire Medical Products (Shanghai) Co., Ltd	Legal agent for Vents and RDX registrations
Vyaire Medical Products (Shanghai) Co., Ltd. (Beijing Branch)	Vents selling entity
Vyaire Medical Products Limited	Employing entity for International staff
Vyaire Medical Products Limited (Spolka z ograniczonaodpowiedzialniscia)	Vents sales support entity
Vyaire Medical Products ULC	Employing entity
Vyaire Medical Pte. Ltd.	Ventilation sales support entity and employing entity
Vyaire Medical Pty Ltd.	RDx selling entity
Vyaire Medical S.r.l.	RDx contracting and selling entity
Vyaire Medical Sarl	Swiss registered office
Vyaire Medical SDN BHD	Ventilation sales support entity
Vyaire S.r.l	Vents selling entity
Vyaire Turkey Tibbi Cihazlar Ticaret Anonim Şirketi	Vents selling entity
Vyaire UK 236 Limited	RDx sales, service and installation entity