

In re: Vyair Medical, Inc., et al.

Case No.: 24-11217 (BLS)
Reporting Period August 1 - 31, 2024

Supplementary Exhibit & Answers

Part 7, Question a. (Were any payments made on prepetition debt?):

The Debtors obtained post-petition financing consistent with the Interim Order Approving Motion to Approve Debtor In Possession Financing [Docket No. 103] and the Final Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Claims, (IV) Granting Adequate Protection, (V) Modifying Automatic Stay, and (VI) Granting Related Relief [Docket No. 248].

Part 7, Question c. (Were any payments made to or on behalf of insiders?):

Payments made on behalf of insiders include only regular salary and compensation to the Debtors' CEO, CFO, General Counsel, and/or independent directors.

Part 7, Question g. (Was there any postpetition borrowing, other than trade credit?):

The Debtors obtained post-petition financing consistent with the *Interim Order Approving Motion to Approve Debtor In Possession Financing* [Docket No. 103].

In re: Vyaire Medical, Inc., et al.

24-11217 (BLS)

Statement of Cash Receipts and Disbursements

August 1 - 31, 2024

	Vyaire Medical, Inc. (Consolidated)
Operating Receipts	
Collections	\$ 9,797,569
Total Operating Receipts	9,797,569
Operating Disbursements	
Trade Vendors	(4,912,001)
Payroll & Comissions	(5,059,538)
T&E Credit card	(183,007)
State and other taxes	(52,226)
Insurance	(245,218)
Inter-company transfers	(1,827,186)
Total Operating Disbursements	(12,279,175)
Net Cash Flow from Operations	(2,481,606)
Non- Operating Receipts / (Disbursements)	
Other Non-Operational	(85,809)
Total Non- Operating Receipts / (Disbursements)	(85,809)
Total Net Cash Flow	(2,567,415)
Restructuring Receipts/(Disbursements)	
DIP Draw	7,000,000
Professional Fees	(7,859,734)
D&O, Critical Vendor and Other Contingency	(100,000)
Total Restructuring Receipts/(Disbursements)	(959,734)
Liquidity	
Book Cash Balance - Start	5,798,954
Net Cash Flow (+/-)	(3,527,149)
Change in Outstanding ACH/Wire/Check Balance	(48,060)
Book Cash Balance - End	2,223,745

In re: Vyair Medical, Inc., et al.
24-11217 (BLS)
Balance Sheet
August 31, 2024

	Vyair Medical, Inc.	Bird Products Corporation	BreathE US HoldCo, Inc.	BreathE US Holdings LP	EME Medical, Inc.	Revolutionary Medical Devices, Inc.	SensorMedics Corporation	VIAVSYS Holdings Inc.	VM Finance Sub, LLC	Vyair Company	Vyair Finance B.V.	Vyair Financial Holdings LLC	Vyair Holding Company	Vyair Medical 202, Inc.	Vyair Medical 203, Inc.	Vyair Medical 205, Inc.	Vyair Medical 206, Inc.	Vyair Medical 211, Inc.	Vyair Medical BR LLC	Vyair Medical Capital LLC	Vyair Medical Consumables LLC	Vyair Medical International LLC	Vyair Medical LLC	Vyair Medical Payroll LLC	Vyair Receivables LLC	Vyair Respiratory Diagnostics LLC	Vyair TSR MidCo, LLC	Vyair TSR Sub, LLC
Current Assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Assets Held for Sale	4,673,606	-	24,043,558	-	-	-	-	-	-	-	(24,579)	-	-	219,862	(10,634)	-	-	(173,151)	-	-	-	-	-	-	-	-	-	
Cash & Cash Equivalents	2,897,338,387	-	-	-	-	-	5,061,759	-	-	-	53,326,876	1,422,704,346	130,770	342,691,128	(36,488,176)	2,372,427	-	166,594,922	281	-	259	-	1,089,418,788	2,409,122,714	-	-		
Income Taxes - Current	-	-	80,000,000	-	-	-	-	-	-	-	-	-	-	-	45,321,161	(15,539)	-	-	-	-	-	-	-	0	5,203,556	-	-	
Intercompany A/R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,539	-	-	-	-	-	-	-	-	-	-	-	-	
Inventories, Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,506,517	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expense - Net	8,396,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Related Party Receivables	60,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Cash	964,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Receivables - Net	2,447,528	-	-	-	-	-	-	-	-	-	-	-	-	14,051,728	0	-	-	2,413,314	-	-	-	-	-	(245)	(0)	-	-	
Total Current Assets	2,993,990,169	-	104,043,558	-	-	-	5,061,759	-	-	-	53,302,297	1,422,704,346	130,770	342,691,128	25,000,500	2,361,794	-	184,066,818	281	-	259	-	1,089,418,542	2,414,326,270	-	-	-	
Long Term Assets																												
Intercompany Assets - LT	841,266,912	(47,150,760)	-	-	-	-	91,386,744	(61,378,003)	-	-	86,266,854	-	1,124,029,413	(39,042,848)	191,749,446	-	-	56,523,340	80,066,929	-	-	125,982,033	-	-	-	-	-	
Investments in Limited LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,500	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets, Net	18,179,409	-	-	-	-	-	-	-	-	-	-	-	-	-	1,304,521	-	-	541,248	-	-	-	-	-	-	-	-	-	
Goodwill	694,142	-	-	-	-	-	-	-	-	-	-	-	-	-	(114,583)	-	-	0	-	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Right of Use Asset	33,963,039	-	-	-	-	-	-	-	-	-	-	-	-	-	22,614,058	-	-	1,000,000	-	-	-	-	-	-	-	-	-	
Other LT Assets	120,704	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-	3,986,386	-	-	-	-	-	-	-	-	-	-	-	-	-
LT Deferred Taxes	(0)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Long Term Assets	894,224,206	(47,150,760)	-	-	-	-	91,386,744	(61,378,003)	5,000,000	-	86,266,854	-	1,124,029,413	(39,042,848)	219,586,327	-	-	58,064,588	80,066,929	-	-	125,982,033	-	-	-	-	-	
Total Assets	3,888,214,375	(47,150,760)	104,043,558	-	-	-	96,448,502	(61,378,003)	5,000,000	-	139,569,151	1,422,704,346	1,124,160,183	303,648,279	245,186,828	2,361,794	-	242,131,407	80,067,210	-	-	125,982,292	-	1,089,418,542	2,414,326,270	-	-	
Current Liabilities																												
Warranty and Product Recall Reserves	(2,119)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	668,892	-	-	-	-	-	-	-	-	-	
Accrued Expenses	3,880,979,684	-	24,043,558	-	-	-	481,096	-	5,000,000	-	18,980,261	1,422,704,346	10,068,948	341,585,808	24,923,200	-	-	8,321,857	281	-	259	-	1,084,279,199	1,570,883,124	-	-	-	
Accounts Payable	25,666,534	-	-	-	-	-	-	-	-	-	-	-	-	-	6,997,020	206,711	-	10,623,765	-	-	-	-	-	-	-	-	-	
Related Party AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	
Current Portion of LT Debt	451,143,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accrued Compensation & Benefits	6,599,955	-	-	-	-	-	-	-	-	-	-	-	-	-	3,882,600	-	-	-	-	-	-	-	-	1	-	-	-	
Short-term lease liabilities	9,272,611	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367,488	-	-	-	-	-	-	-	-	-	3,637,295	-	-	
Other Current Liabilities	84,262,578	-	-	-	-	-	-	-	-	-	(15,146)	-	414,775	-	1,747,894	-	-	(4,406)	-	-	-	-	-	-	-	-	-	
Total Current Liabilities	4,458,790,211	-	24,043,558	-	-	-	481,096	-	5,000,000	-	18,965,115	1,422,704,346	10,483,723	341,585,808	46,831,956	206,711	-	21,949,336	281	-	259	-	1,087,916,495	1,570,683,124	-	-	-	
Long Term Liabilities																												
Long Term Debt	-	-	-	-	-	-	-	-	-	-	117,218,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accrued pension and postretirement benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Revenue, less current portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,136,863	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Tax Liabilities - LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	204,878	-	-	-	-	-	-	-	-	-	
Intercompany Liab - LT	13,209,037	-	-	-	-	-	-	-	-	-	-	850,812,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Long-term lease liabilities	32,518,668	-	-	-	-	-	-	-	-	-	-	-	-	-	21,878,107	-	-	-	-	-	-	-	-	-	-	-	-	
Other Long Term Liabilities	50,499,826	0	-	-	-	-	0	(0)	-	-	117,218,794	850,812,832	(18)	(1)	32,014,969	(0)	(0)	204,881	-	-	-	(0)	(0)	-	-	-	-	
Total Long Term Liabilities	96,227,632	0	-	-	-	-	0	(0)	-	-	117,218,794	850,812,832	(18)	(1)	32,014,969	(0)	(0)	204,881	-	-	-	(0)	(0)	-	-	-	-	
Total Liabilities	4,555,017,843	0	24,043,558	-	-	-	481,096	(0)	5,000,000	-	136,183,909	2,273,517,178	10,483,707	341,585,807	76,846,925	206,711	-	21,454,217	281	-	259	-	1,087,916,495	1,570,683,124	-	-	-	
Equity																												
Treasury Stock	(253,150,493)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ACD	-	-	-	-	-	-	(241,559)	-	-	-	225,578	-	-	(26,830,436)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Common Stock	298	-	-	-	-	-	-	-	-	-	-	-	33,873	672,366,304	66,946,908	-	-	0	-	-	-	-	-	-	-	-	-	
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
APIC	667,174,641	(48,618,194)	80,000,000	-	-	-	98,329,852	(61,538,167)	-	-	4,753,683	(850,812,832)	1,138,239,258	(610,769,008)	(29,401,617)	(57,102)	-	11,569,341	73,858,936	13,588	-	125,982,033	-	-	850,812,802	-	-	
Retained Earnings	(1,086,827,953)	2,467,433	-	-	-	-	(2,126,887)	165,164	-	-	(1,594,020)	(24,596,654)	(72,764,388)	130,794,612	2,212,365	0	209,107,848	6,207,993	(13,588)	-	-	0	1,502,048	(7,169,656)	-	-	-	
Total Equity	(666,852,468)	(47,150,760)	80,000,000	-	-	-	95,567,406	(61,378,003)	-	-	3,385,241	(850,812,832)	1,113,676,476	(37,557,528)	168,339,903	2,155,063	0	220,677,189	80,066,929	-	-	125,982,033	0	1,502,048	843,643,146	-	-	
Total Liabilities and Equity	53,088,214,375	(47,150,760)	104,043,558	\$-	\$-	\$-	96,448,502	(61,378,003)	55,000,000	\$-	519,569,151	\$1,422,704,346	\$1,124,160,183	\$303,648,279	\$245,186,828	\$2,361,794	\$-	\$242,131,407	\$80,067,210	\$-	\$-	\$125,982,292	\$-	\$1,089,418,542	\$2,414,326,270	\$-	\$-	

In re: Vyair Medical, Inc., et al.
24-11217 (BLS)
Income Statement
August 1 - 31, 2024

[illegible]

In re: Vyair Medical, Inc., et al.

Case No.: 24-11217 (BLS)
Reporting Period 8/1/2024 - 8/31/2024

Bank Reconciliations

The Debtors hereby submit this attestation regarding bank account reconciliations in lieu of providing copies of bank statements, bank reconciliations and journal entries.

The Debtors' standard practice is to ensure that bank reconciliations are completed before closing the books each reporting period. I attest that each of the Debtors' bank accounts has been reconciled in accordance with their standard practices.

/s/ Charles N. Braley
Signature of Authorized Individual

9/23/2024
Date

Charles N. Braley
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual