

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

Case No.: 24-11217 (BLS)
Reporting Period September 1 - 30, 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: Vyair Medical, Inc., et al.

24-11217 (BLS)

Statement of Cash Receipts and Disbursements

September 1 - 30, 2024

	Vyair Medical, Inc. (Consolidated)
Operating Receipts	
Collections	\$ 9,036,365
Total Operating Receipts	9,036,365
Operating Disbursements	
Trade Vendors	(4,492,883)
Payroll & Comissions	(5,164,992)
T&E Credit card	(413,257)
State and other taxes	(52,654)
Insurance	(89,262)
Inter-company transfers	1,492,867
Total Operating Disbursements	(8,720,180)
Net Cash Flow from Operations	316,185
Non- Operating Receipts / (Disbursements)	
Other Non-Operational	(14,560)
Total Non- Operating Receipts / (Disbursements)	(14,560)
Total Net Cash Flow	301,624
Restructuring Receipts/(Disbursements)	
DIP Draw	5,000,000
Professional Fees	(5,574,513)
D&O, Critical Vendor and Other Contingency	(100,000)
Total Restructuring Receipts/(Disbursements)	(674,513)
Liquidity	
Book Cash Balance - Start	7,574,456
Net Cash Flow (+/-)	(372,889)
Change in Outstanding ACH/Wire/Check Balance	372,015
Book Cash Balance - End	7,573,583

In re: Vyair Medical, Inc., et al.
24-11217 (BLS)
Balance Sheet
September 30, 2024

	Vyair Medical, Inc.	Bird Products Corporation	BreatheUS HoldCo, Inc.	BreatheUS Holdings LP	EME Medical, Inc.	Revolutionary Medical Devices, Inc.	SensorMedics Corporation	VIAVYS 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 205, Inc.	Vyair Medical 205, Inc.	Vyair Medical 205, 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash & Cash Equivalents	3,036,286	-	29,272,973	-	-	-	-	-	-	-	(24,759)	-	-	368,363	(10,634)	-	(122,787)	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Current	2,925,490,795	-	80,000,000	-	-	-	-	-	-	-	53,716,545	1,422,704,346	136,302	342,691,128	(13,863,854)	2,372,427	-	168,008,422	281	-	-	-	-	1,095,552,423	2,409,122,714	-	-	-
Intercompany AR	-	-	-	-	-	-	-	-	-	-	-	-	-	44,199,021	(15,338)	-	-	12,976,171	-	-	-	-	-	-	-	-	-	
Inventories, Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,904,517	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80,233,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	5,203,556	-	-	-
Prepaid Expense - Net	6,809,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Related Party Receivables	60,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	964,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Receivables - Net	3,454,100	-	-	-	-	-	-	-	-	-	-	-	-	12,316,537	0	-	-	2,301,656	-	-	-	-	-	(245)	(0)	-	-	-
Total Current Assets	3,020,075,763	-	109,272,973	-	-	-	-	-	-	-	53,691,786	1,422,704,346	136,302	342,691,128	25,511,051	2,361,794	-	186,766,581	281	-	-	-	259	-	1,095,552,423	2,414,326,270	-	-
Long Term Assets																												
Intercompany Assets - LT	921,266,912	(47,150,760)	160,000	-	-	-	-	173,847,784	18,621,997	-	86,862,485	-	1,204,029,413	40,957,152	191,749,446	-	-	56,523,340	80,066,929	-	-	-	125,982,033	-	-	-	-	-
Investments in Lessees LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets, Net	17,266,674	-	-	-	-	-	-	-	-	-	-	-	-	-	1,258,226	-	-	525,762	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Right of Use Asset	33,334,771	-	-	-	-	-	-	-	-	-	-	-	-	-	22,495,648	-	-	-	-	-	-	-	-	-	-	-	-	-
Other LT Assets	120,704	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-	3,986,386	-	-	-	-	-	-	-	-	-	-	-	-	-
LT Deferred Taxes	(8)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Assets	971,989,061	(47,150,760)	160,000	-	-	-	-	173,847,784	18,621,997	5,000,000	86,862,485	-	1,204,029,413	40,957,152	219,489,705	-	-	57,049,102	80,066,929	-	-	-	125,982,033	-	-	-	-	-
Total Assets	3,992,064,823	(47,150,760)	109,432,973	-	-	-	-	173,847,784	18,621,997	5,000,000	140,554,270	1,422,704,346	1,204,165,715	383,648,279	245,000,756	2,361,794	-	243,815,684	80,067,210	-	-	-	125,982,292	-	1,095,552,423	2,414,326,270	-	-
Current Liabilities																												
Warranty and Product Recall Reserves	(2,318)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	661,758	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	3,908,012,817	-	109,272,973	-	-	-	-	481,096	5,000,000	-	19,100,021	1,422,704,346	10,074,480	341,585,808	24,547,029	-	-	-	281	-	-	259	-	1,089,912,071	1,570,683,124	-	-	-
Accounts Payable	23,713,538	-	-	-	-	-	-	-	-	-	-	-	-	-	7,221,409	-	206,731	12,323,166	-	-	-	-	-	-	-	-	-	-
Related Party AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Portion of LT Debt	458,905,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Compensation & Benefits	2,925,525	-	-	-	-	-	-	-	-	-	-	-	-	-	2,987,481	-	-	-	-	-	-	-	-	1	-	-	-	-
Short-term Lease Liabilities	9,327,508	-	-	-	-	-	-	-	-	-	-	-	-	-	1,375,068	-	-	-	-	-	-	-	-	4,138,177	-	-	-	-
Other Current Liabilities	83,204,152	-	-	-	-	-	-	-	-	-	(15,256)	-	414,775	-	1,799,650	-	-	(16,864)	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	4,467,455,994	-	109,272,973	-	-	-	-	481,096	5,000,000	-	19,084,764	1,422,704,346	10,489,255	341,585,808	46,984,647	206,731	-	22,398,293	281	-	-	259	-	1,094,050,375	1,570,683,124	-	-	-
Long Term Liabilities																												
Long Term Debt	-	-	-	-	-	-	-	-	-	-	118,100,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued pension and postretirement benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue, less current portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,653,809	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities - LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany Liab - LT	13,263,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,581	-	-	-	-	-	-	-	-	-	-
Long-term Lease Liabilities	31,750,415	-	-	-	-	-	-	-	-	-	850,812,832	-	-	-	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	50,499,426	0	-	-	-	-	-	0	(0)	-	2	-	(16)	(1)	21,778,191	(1)	(0)	-	-	-	-	-	(0)	(0)	-	-	-	-
Total Long Term Liabilities	95,483,929	0	-	-	-	-	-	0	(0)	-	118,100,758	850,812,832	(16)	(1)	30,432,399	(0)	(0)	195,584	-	-	-	-	(0)	(0)	-	-	-	-
Total Liabilities	4,562,939,923	0	109,272,973	-	-	-	-	481,096	(0)	5,000,000	137,185,523	2,273,517,178	10,489,239	341,585,807	75,417,047	206,731	(0)	22,983,877	281	-	-	259	(0)	1,094,050,375	1,570,683,124	-	-	-
Equity																												
Treasury Stock	(253,150,493)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROD	-	-	-	-	-	-	-	(241,599)	-	-	215,542	-	-	(26,830,436)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock	298	-	-	-	-	-	-	-	-	-	-	-	33,873	677,366,304	66,946,908	-	-	0	-	-	-	-	-	-	-	-	-	-
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APIC	747,174,641	(48,618,194)	160,000	-	-	-	-	175,729,134	18,461,833	-	4,753,683	(850,812,832)	1,218,239,258	(530,769,008)	(29,401,617)	(57,102)	-	11,569,341	73,858,936	13,588	-	125,982,033	-	-	850,812,802	-	-	
Retained Earnings	(1,084,896,645)	(1,467,433)	-	-	-	-	-	(12,120,887)	100,164	-	(1,600,477)	-	(24,596,654)	(72,704,398)	132,038,419	2,212,365	0	209,262,665	6,207,993	(13,588)	-	-	0	1,502,048	(7,689,656)	-	-	-
Total Equity	(60,875,101)	(47,150,760)	160,000	-	-	-	-	173,366,688	18,621,997	-	3,368,748	(850,812,832)	1,193,676,476	42,054,472	169,585,710	1,155,053	0	209,832,007	80,066,929	-	-	-	-	0	1,502,048	843,643,146	-	-
Total Liabilities and Equity	\$3,992,064,823	\$(47,150,760)	\$109,432,973	\$-	\$-	\$-	\$-	\$173,847,784	\$18,621,997	\$5,000,000	\$-	\$140,554,270	\$1,422,704,346	\$1,204,165,715	\$383,648,279	\$245,000,756	\$2,361,794	\$-	\$-	\$-	\$-	\$125,982,292	\$-	\$1,095,552,423	\$2,414,326,270	\$-	\$-	\$-

In re: Vyair Medical, Inc., et al.
24-11217 (BLS)
Income Statement
September 1 - 30, 2024

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	Vyair Medical, Inc.	Bird Products Corporation	Breathe US HoldCo, Inc.	Breathe US Holdings LP	EME Medical, Inc.	Revolutionary Medical Devices, Inc.	SensorMedics Corporation	VIASYS 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
Revenue																												
Third Party Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,724,231	\$ -	\$ -	1,675,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intercompany Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	709,740	-	-	2,899	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,433,971	-	-	1,678,717	-	-	-	-	-	-	-	-	-	-
COGS																												
Standard COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,082,111	-	-	759,691	-	-	-	-	-	-	-	-	-	-
IC COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	541,250	-	-	1,937	-	-	-	-	-	-	-	-	-	-
OOGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	255,419	-	-	(294,650)	-	-	-	-	-	-	-	-	-	-
Total COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,878,780	-	-	466,977	-	-	-	-	-	-	-	-	-	-
Operating Expenses																												
Salaries & Benefits	(898,695)	-	-	-	-	-	-	-	-	-	-	-	-	-	937,864	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	6,390,388	-	-	-	-	-	-	-	-	-	-	-	-	-	1,188,536	-	-	1,056,477	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	5,491,693	-	-	-	-	-	-	-	-	-	-	-	-	-	2,126,400	-	-	1,056,477	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenses																												
Amortizations	25,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Currency	996,933	-	-	-	-	-	-	-	-	-	(18,825)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Interest	3,082,096	-	-	-	-	-	-	-	-	-	25,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-recurring charges	(4,202,521)	-	-	-	-	-	-	-	-	-	-	-	-	-	178,603	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income Expense	(890,987)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445	-	-	-	-	-	-	-	-	-	-
Disposal of Business	393,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	(800,095)	-	-	-	-	-	-	-	-	-	-	-	-	-	8,720	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenses	(1,395,250)	-	-	-	-	-	-	-	-	-	6,458	-	-	-	187,323	-	-	445	-	-	-	-	-	-	-	-	-	-
Net Income	\$(171,397,723)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(162,016)	\$ -	\$1,304,351	\$ -	\$23,106,455	\$ -	\$ -	\$15,239,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,320	\$ -	\$ -

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

Case No.: 24-11217 (BLS)
Reporting Period 9/1/2024 - 9/30/2024

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

10/22/2024
Date

Charles N. Braley
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual