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

Case No.: **24-11217 (BLS)**
Reporting Period **November 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: Vyaire Medical, Inc., et al.
24-11217 (BLS)
Statement of Cash Receipts and Disbursements
November 1 - 30, 2024

	Vyaire Medical, Inc. (Consolidated)
Operating Receipts	
Collections	$ 2,924,282
Total Operating Receipts	**2,924,282**
Operating Disbursements	
Trade Vendors	(5,081,179)
Payroll & Comissions	(2,609,643)
T&E Credit card	(124,154)
State and other taxes	(53,489)
Insurance	(335,019)
Customs Duty	(4,834)
Inter-company transfers	(142,635)
Total Operating Disbursements	**(8,350,952)**
Net Cash Flow from Operations	**(5,426,670)**
Non- Operating Receipts / (Disbursements)	
Other Non-Estate Receipts	300,000
Other Non-Estate Disbursements	(669,000)
Other Non-Operational	53,242,194
Total Non- Operating Receipts / (Disbursements)	**53,542,194**
Total Net Cash Flow	**48,115,524**
Restructuring Receipts/(Disbursements)	
DIP Draw	(26,250,000)
DIP Interest & Fees	(2,565,000)
Professional Fees	(2,764,413)
Sale Proceeds to Lenders Roll Up Loans	(13,435,000)
Sale Proceeds to First Lien Agent Fees	(1,463,162)
D&O, Critical Vendor, and Other Contingency	(133,750)
Total Restructuring Receipts/(Disbursements)	**(46,611,325)**
Liquidity	
Book Cash Balance - Start	**14,614,023**
Net Cash Flow (+/-)	835,199
Change in Outstanding ACH/Wire/Check Balance	77,457
Book Cash Balance - End	**15,526,680**

In re: Vyaire Medical, Inc., et al.
24-11217 (BLS)
Balance Sheet
November 1 - 30, 2024

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	18	16	17	15	19	20	21	22	23	24	25	26	27	28
	Vyaire 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	Vyaire Company	Vyaire Finance B.V.	Vyaire Financial Holdings LLC	Vyaire Holding Company	Vyaire Medical 202, Inc.	Vyaire Medical 203, Inc.	Vyaire Medical 205, Inc.	Vyaire Medical 206, Inc.	Vyaire Medical 211, Inc.	Vyaire Medical BR LLC	Vyaire Medical Capital LLC	Vyaire Medical Consumables LLC	Vyaire Medical International LLC	Vyaire Medical LLC	Vyaire Medical Payroll LLC	Vyaire Receivables LLC	Vyaire Respiratory Diagnostics LLC	Vyaire TSR MidCo, LLC	Vyaire TSR Sub, LLC
Current Assets																												
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash & Cash Equivalents	9,050,178	-	3,356,292	-	-	-	-	-	-	-	(23,400)	-	-	-	2,578,223	(10,634)	-	9,112,423	-	-	-	-	-	-	-	-	-	-
Income Taxes - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany AR	2,989,777,200	-	121,048,051	-	-	-	-	-	-	-	113,423,881	1,422,704,346	107,751	342,691,128	185,286,995	2,372,427	-	11,742,939	-	-	-	259	-	1,103,195,604	2,409,122,714	-	-	-
Inventories, Net	(1,055)	-	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	-	(2,116,470)	-	-	-	-	-	-	-	-	-	-
Other	80,029,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,434)	-	-	-	-	-	0	5,203,556	-	-	-
Prepaid Expense - Net	2,211,648	-	-	-	-	-	-	-	-	-	-	-	-	-	1,040,432	-	-	(2,170,310)	-	-	-	-	-	-	-	-	-	-
Related Party Receivables	60,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	964,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Receivables - Net	6,766,446	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,969,773)	0	-	(502,543)	-	-	-	-	-	(245)	(0)	-	-	-
Total Current Assets	3,088,857,961	-	124,404,343	-	-	-	-	-	-	-	113,400,481	1,422,704,346	107,751	342,691,128	184,935,869	2,361,794	-	16,031,605	-	-	-	259	-	1,103,195,359	2,414,326,270	-	-	-
Long Term Assets																												
Intercompany Assets - LT	1,015,539,109	(47,150,760)	160,000	-	-	-	173,847,784	18,621,997	-	-	4,753,683	-	1,204,029,413	40,957,152	56,523,340	-	-	191,749,446	80,066,929	-	-	125,982,033	-	-	-	-	-	-
Investments in Leases LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets, Net	15,605,472	-	-	-	-	-	-	-	-	-	-	-	-	-	24,390	-	-	30,588	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Right of Use Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,058	-	-	-	-	-	-	-	-	-	-
Other LT Assets	120,704	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-	-	-	-	3,986,386	-	-	-	-	-	-	-	-	-	-
LT Deferred Taxes	(0)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Assets	1,031,265,285	(47,150,760)	160,000	-	-	-	173,847,784	18,621,997	5,000,000	-	4,753,683	-	1,204,029,413	40,957,152	56,547,730	-	-	196,266,478	80,066,929	-	-	125,982,033	-	-	-	-	-	-
Total Assets	4,120,123,247	(47,150,760)	124,564,343	-	-	-	173,847,784	18,621,997	5,000,000	-	118,154,164	1,422,704,346	1,204,137,164	383,648,279	241,483,599	2,361,794	-	212,298,083	80,066,929	-	-	125,982,292	-	1,103,195,359	2,414,326,270	-	-	-
Current Liabilities																												
Warranty and Product Recall Reserves	(2,119)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	4,150,189,296	-	124,404,343	-	-	-	481,096	-	5,000,000	-	2,996,969	1,422,704,346	10,045,929	341,585,808	8,321,857	-	-	24,423,872	-	-	-	259	-	1,098,863,713	1,570,683,124	-	-	-
Accounts Payable	24,788,578	-	-	-	-	-	-	-	-	-	-	-	-	-	12,593,307	206,731	-	7,387,891	-	-	-	-	-	-	-	-	-	-
Related Party AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-
Current Portion of LT Debt	1,371,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Accrued Compensation & Benefits	3,011,726	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	159,328	-	-	-	-	-	2,829,472	-	-	-	-
Short-term lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,740	-	-	-	-	-	-	-	-	-	-
Deferred Revenue - ST	867,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,181,962	-	-	-	-	-	-	-	-	-	-
Other Current Liabilities	84,094,944	-	-	-	-	-	-	-	-	-	(14,419)	-	414,775	-	(654,070)	-	-	2,589,920	-	-	-	-	-	126	-	-	-	-
Total Current Liabilities	4,264,321,625	-	124,404,343	-	-	-	481,096	-	5,000,000	-	2,982,550	1,422,704,346	10,460,704	341,585,808	20,261,094	206,731	-	37,973,713	-	-	-	259	-	1,101,693,311	1,570,683,124	-	-	-
Long Term Liabilities																												
Long Term Debt	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued pension and postretirement benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue, less current portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,235,741	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities - LT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-
Intercompany Liab - LT	-	-	-	-	-	-	-	-	-	-	-	850,812,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	255,031	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	50,499,927	0	-	-	-	-	0	(0)	-	-	2	-	(16)	(1)	13,813	(0)	(0)	(144,547)	-	-	-	-	(0)	(0)	-	-	-	-
Total Long-Term Liabilities	50,499,927	0	-	-	-	-	0	(0)	-	-	2	850,812,832	(16)	(1)	13,813	(0)	(0)	4,346,225	-	-	-	-	(0)	(0)	-	-	-	-
Total Liabilities	4,314,821,552	0	124,404,343	-	-	-	481,096	(0)	5,000,000	-	2,982,552	2,273,517,178	10,460,688	341,585,807	20,274,907	206,731	(0)	42,319,938	-	-	-	259	(0)	1,101,693,311	1,570,683,124	-	-	-
Equity																												
Treasury Stock	(253,150,493)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOCI	-	-	-	-	-	-	(241,559)	-	-	-	24,240	-	-	(26,830,436)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock	298	-	-	-	-	-	-	-	-	-	-	-	33,873	672,366,304	0	-	-	66,946,908	-	-	-	-	-	-	-	-	-	-
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APIC	747,174,642	(48,618,194)	160,000	-	-	-	175,729,134	18,461,833	-	-	4,753,683	(850,812,832)	1,218,239,258	(530,769,008)	11,569,341	(57,102)	-	(29,401,616)	73,858,936	13,588	-	125,982,033	-	-	850,812,802	-	-	-
Retained Earnings	(688,722,751)	1,467,433	-	-	-	-	(2,120,887)	160,164	-	-	110,393,689	-	(24,596,654)	(72,704,388)	209,639,350	2,212,165	0	132,432,853	6,207,993	(13,588)	-	-	0	1,502,048	(7,169,656)	-	-	-
Total Equity	(194,698,305)	(47,150,760)	160,000	-	-	-	173,366,688	18,621,998	-	-	115,171,612	(850,812,832)	1,193,676,476	42,062,472	221,208,692	2,155,063	0	169,978,145	80,066,929	-	-	125,982,033	0	1,502,048	843,643,146	-	-	-
Total Liabilities and Equity	$4,120,123,247	$(47,150,760)	$124,564,343	$ –	$ –	$ –	$173,847,784	$18,621,997	$5,000,000	$ –	$118,154,164	$1,422,704,346	$1,204,137,164	$383,648,279	$241,483,599	$2,361,794	$ –	$212,298,083	$80,066,929	$ –	$ –	$125,982,292	$ –	$1,103,195,359	$2,414,326,270	$ –	$ –	$ –

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

	1 Vyaire Medical, Inc.	2 Bird Products Corporation	3 Breathe US HoldCo, Inc.	4 Breathe US Holdings LP	5 EME Medical, Inc.	6 Revolutionary Medical Devices, Inc.	7 SensorMedics Corporation	8 VIASYS Holdings Inc.	9 VM Finance Sub, LLC	10 Vyaire Company	11 Vyaire Finance B.V.	12 Vyaire Financial Holdings LLC	13 Vyaire Holding Company	14 Vyaire Medical 202, Inc.
Revenue														
Third Party Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intercompany Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COGS														
Standard COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OCOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses														
Salaries & Benefits	438,345	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	26,992,474	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	27,430,818	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenses														
Amortizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Currency	(963,710)	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Interest	2,621	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-recurring charges	157,759	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income Expense	(423,027,283)	-	-	-	-	-	-	-	-	-	(111,905,675)	-	-	-
Disposal of Business	(52,247,564)	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenses	(476,078,177)	-	-	-	-	-	-	-	-	-	(111,905,675)	-	-	-
Net Income	$ 448,647,358	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 111,905,675	$ -	$ -	$ -

	18 Vyaire Medical 203, Inc.	16 Vyaire Medical 205, Inc.	17 Vyaire Medical 206, Inc.	15 Vyaire Medical 211, Inc.	19 Vyaire Medical BR LLC	20 Vyaire Medical Capital LLC	21 Vyaire Medical Consumables LLC	22 Vyaire Medical International LLC	23 Vyaire Medical LLC	24 Vyaire Medical Payroll LLC	25 Vyaire Receivables LLC	26 Vyaire Respiratory Diagnostics LLC	27 Vyaire TSR MidCo, LLC	28 Vyaire TSR Sub, LLC
Revenue														
Third Party Revenue	$ (2,595)	$ -	$ -	$ 660,289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intercompany Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	(2,595)	-	-	660,289	-	-	-	-	-	-	-	-	-	-
COGS														
Standard COGS	-	-	-	41,181	-	-	-	-	-	-	-	-	-	-
IC COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OCOS	-	-	-	7,209	-	-	-	-	-	-	-	-	-	-
Total COGS	-	-	-	48,390	-	-	-	-	-	-	-	-	-	-
Operating Expenses														
Salaries & Benefits	-	-	-	123,393	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	9,429	-	-	1,230,607	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	9,429	-	-	1,354,000	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenses														
Amortizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Currency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-recurring charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income Expense	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of Business	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenses	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	$ (12,022)	$ -	$ -	$ (742,101)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Case No.:	**24-11217 (BLS)**
Reporting Period	**11/1/2024 - 11/30/2024**

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/ David Barse	12/23/2024
Signature of Authorized Individual	Date
David Barse	Plan Administrator
Printed Name of Authorized Individual	Title of Authorized Individual