

In re: Vyair 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].

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24-11217 (BLS)

Statement of Cash Receipts and Disbursements

November 1 - 30, 2024

	Vyair 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
	Vyire Medical, Inc.	Bird Products Corporation	Breathr US HoldCo, Inc.	Breathr 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	Vyire Medical 202, Inc.	Vyire Medical 203, Inc.	Vyire Medical 205, Inc.	Vyire Medical 206, Inc.	Vyire Medical 211, Inc.	Vyire Medical BR LLC	Vyire Medical Capital LLC	Vyire Medical Consumables LLC	Vyire Medical International LLC	Vyire Medical LLC	Vyire Medical Payroll LLC	Vyire Receivables LLC	Vyire Respiratory Diagnostics LLC	Vyire TSR MfgCo, LLC	Vyire TSR Sub, LLC
Current Assets																												
Assets Held for Sale	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash & Cash Equivalents	9,050,178		3,356,282								(23,400)				2,578,223	(10,634)		9,112,423										
Income Taxes - Current															0			0										
Intercompany A/R	2,989,777,000		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	80,079,038														(34,134)			(34,134)										
Prepaid Expense - Net	2,211,648																	(2,170,310)										
Related Party Receivables	40,507																							0	5,203,556			
Restricted Cash	964,000																											
Trade Receivables - Net	6,765,646													(3,669,773)	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								125,982,033					
Investments in Lessors LT																												
Fixed Assets, Net	15,605,472														24,390			30,588										
Goodwill																												
Intangible Assets - Net																												
Right of Use Asset																												
Other LT Assets	120,704								5,000,000									100,058										
LT Deferred Taxes	(0)												0					3,986,186										
Total Long Term Assets	1,031,263,285	(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							259		1,098,863,713	1,570,683,124			
Accounts Payable	24,784,578														12,593,307		206,731											
Related Party AP																												
Current Portion of LT Debt	1,271,388																											
Accrued Compensation & Benefits	3,021,726																											
Short-term lease liabilities															(0)			159,328							2,829,472			
Deferred Revenue - ST	867,812																	230,740										
Other Current Liabilities	84,094,344							(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																												
Deferred Tax Liabilities - LT																												
Intercompany Lab - LT												850,812,832						(0)										
Long-term lease liabilities																												
Other Long Term Liabilities	50,499,927	0					0	(0)			2		(16)	(1)	13,813	(0)	(0)	(0)		(0)				(0)	(0)			
Total Long-Term Liabilities	50,499,927	0						(0)			2	850,812,832	(16)	(1)	13,813	(0)	(0)	4,146,325						(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)																											
APCI							(241,559)				24,240			(26,830,436)														
Common Stock	298												33,873	672,366,304	0													
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	(9,307,609,000)	11,569,341	(57,105)		(29,401,616)	73,858,936	13,588			125,982,033		850,812,802			
Retained Earnings	(688,722,751)	1,467,433					(2,120,897)	160,164			110,993,689	(24,596,654)	(72,704,388)	209,639,350	2,212,155			0	132,432,853	6,207,993			0	1,502,048	(7,369,656)			
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: Vyair Medical, Inc., et al.
24-11217 (BLS)
Income Statement
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 LCC	Vyaire Medical Payroll LLC	Vyaire Receivables LLC	Vyaire Respiratory Diagnostics LLC	Vyaire TSR MidCo, LLC	Vyaire TSR Sub, LLC
Revenue																												
Third Party Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(2,595)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intercompany Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue																(2,595)	-	-	660,289	-	-	-	-	-	-	-	-	-
COGS																												
Standard COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,181	-	-	-	-	-	-	-	-	-	
IC COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DCGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,209	-	-	-	-	-	-	-	-	-	
Total COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,390	-	-	-	-	-	-	-	-	-	
Operating Expenses																												
Salaries & Benefits	438,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,393	-	-	-	-	-	-	-	-	-	
Other Operating Expenses	26,992,474	-	-	-	-	-	-	-	-	-	-	-	-	-	9,429	-	-	1,230,607	-	-	-	-	-	-	-	-	-	
Total Operating Expenses	27,430,818	-	-	-	-	-	-	-	-	-	-	-	-	-	9,429	-	-	1,354,000	-	-	-	-	-	-	-	-	-	
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)	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	
Disposal of Business	(52,247,564)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Non-Operating Expenses	(476,078,177)	-	-	-	-	-	-	-	-	-	(111,905,675)	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Income	\$ 448,647,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	111,905,675	\$ -	\$ -	\$ -	\$ -	(12,022)	\$ -	\$ -	(742,101)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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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
Signature of Authorized Individual

12/23/2024
Date

David Barse
Printed Name of Authorized Individual

Plan Administrator
Title of Authorized Individual