

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].

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

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: Vyair 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
	Vyair Medical, Inc.	Bird Products Corporation	Breathr US HoldCo, Inc.	Breathr US Holdings LP	EME Medical, Inc.	Revolutionary Medical Devices, Inc.	SensorMedica 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 TDR MidCo, LLC	Vyair TDR Sub, LLC
Current Assets																												
Assets Held for Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & Cash Equivalents	9,050,178	-	3,356,292	-	-	-	-	-	-	-	-	(21,400)	-	-	2,578,223	(10,634)	-	-	9,112,423	-	-	-	-	-	-	-	-	-
Income Taxes - Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,434)	-	-	-	-	-	-	0	5,203,556	-	-
Prepaid Expense - Net	2,211,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(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	3,088,857,561	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other LT Assets	120,704	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-	-	-	-	-	500,058	-	-	-	-	-	-	-	-	-
LT Deferred Taxes	(0)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	3,986,386	-	-	-	-	-	-	-	-	-
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	-	-	-	196,246,478	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	4,150,389,296	-	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	-	-	7,287,981	-	-	-	-	-	-	-	-	-
Related Party AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-
Current Portion of LT Debt	1,371,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Accrued Compensation & Benefits	3,011,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,829,472	-	-	-
Short-term lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	159,328	-	-	-	-	-	-	-	-	-
Deferred Revenue - ST	867,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,740	-	-	-	-	-	-	-	-	-
Other Current Liabilities	84,094,944	-	-	-	-	-	-	-	-	-	(14,419)	-	414,775	-	(654,070)	-	-	-	1,181,962	-	-	-	-	-	-	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 Liab - LT	-	-	-	-	-	-	-	-	-	-	-	850,812,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	50,499,927	0	-	-	-	-	0	(0)	-	-	2	-	(16)	(1)	13,813	(0)	(0)	-	255,031	-	-	-	-	(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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADCO	-	-	-	-	-	-	(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	(688,722,731)	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	(7,369,656)	-	-	-
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

[illegible]

In re: Vyair 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
Signature of Authorized Individual

12/23/2024
Date

David Barse
Printed Name of Authorized Individual

Plan Administrator
Title of Authorized Individual