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 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
Current Assets									
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash & Cash Equivalents	9,050,178	-	3,356,292	-	-	-	-	-	-
Income Taxes - Current	-	-	-	-	-	-	-	-	-
Intercompany AR	2,989,777,200	-	121,048,051	-	-	-	-	-	-
Inventories, Net	(1,055)	-	-	-	-	-	-	-	-
Other	80,029,038	-	-	-	-	-	-	-	-
Prepaid Expense - Net	2,211,648	-	-	-	-	-	-	-	-
Related Party Receivables	60,507	-	-	-	-	-	-	-	-
Restricted Cash	964,000	-	-	-	-	-	-	-	-
Trade Receivables - Net	6,766,446	-	-	-	-	-	-	-	-
Total Current Assets	3,088,857,961	-	124,404,343	-	-	-	-	-	-
Long Term Assets									
Intercompany Assets - LT	1,015,539,109	(47,150,760)	160,000	-	-	-	173,847,784	18,621,997	-
Investments in Leases LT	-	-	-	-	-	-	-	-	-
Fixed Assets, Net	15,605,472	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-
Right of Use Asset	-	-	-	-	-	-	-	-	-
Other LT Assets	120,704	-	-	-	-	-	-	-	5,000,000
LT Deferred Taxes	(0)	-	-	-	-	-	-	-	-
Total Long Term Assets	1,031,265,285	(47,150,760)	160,000	-	-	-	173,847,784	18,621,997	5,000,000
Total Assets	4,120,123,247	(47,150,760)	124,564,343	-	-	-	173,847,784	18,621,997	5,000,000
Current Liabilities									
Warranty and Product Recall Reserves	(2,119)	-	-	-	-	-	-	-	-
Accrued Expenses	4,150,189,296	-	124,404,343	-	-	-	481,096	-	5,000,000
Accounts Payable	24,788,578	-	-	-	-	-	-	-	-
Related Party AP	-	-	-	-	-	-	-	-	-
Current Portion of LT Debt	1,371,388	-	-	-	-	-	-	-	-
Accrued Compensation & Benefits	3,011,726	-	-	-	-	-	-	-	-
Short-term lease liabilities	-	-	-	-	-	-	-	-	-
Deferred Revenue - ST	867,812	-	-	-	-	-	-	-	-
Other Current Liabilities	84,094,944	-	-	-	-	-	-	-	-
Total Current Liabilities	4,264,321,625	-	124,404,343	-	-	-	481,096	-	5,000,000
Long Term Liabilities									
Long Term Debt	-	-	-	-	-	-	-	-	-
Accrued pension and postretirement benefits	-	-	-	-	-	-	-	-	-
Deferred Revenue, less current portion	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities - LT	-	-	-	-	-	-	-	-	-
Intercompany Liab - LT	-	-	-	-	-	-	-	-	-
Long-term lease liabilities	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	50,499,927	0	-	-	-	-	0	(0)	-
Total Long-Term Liabilities	50,499,927	0	-	-	-	-	0	(0)	-
Total Liabilities	4,314,821,552	0	124,404,343	-	-	-	481,096	(0)	5,000,000
Equity									
Treasury Stock	(253,150,493)	-	-	-	-	-	-	-	-
AOCI	-	-	-	-	-	-	(241,559)	-	-
Common Stock	298	-	-	-	-	-	-	-	-
Preferred Stock	-	-	-	-	-	-	-	-	-
APIC	747,174,642	(48,618,194)	160,000	-	-	-	175,729,134	18,461,833	-
Retained Earnings	(688,722,751)	1,467,433	-	-	-	-	(2,120,887)	160,164	-
Total Equity	(194,698,305)	(47,150,760)	160,000	-	-	-	173,366,688	18,621,998	-
Total Liabilities and Equity	$4,120,123,247	$(47,150,760)	$124,564,343	$ –	$ –	$ –	$173,847,784	$18,621,997	$5,000,000

	10 Vyaire Company	11 Vyaire Finance B.V.	12 Vyaire Financial Holdings LLC	13 Vyaire Holding Company	14 Vyaire Medical 202, Inc.	18 Vyaire Medical 203, Inc.	16 Vyaire Medical 205, Inc.	17 Vyaire Medical 206, Inc.	15 Vyaire Medical 211, Inc.
Current Assets									
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash & Cash Equivalents	-	(23,400)	-	-	-	2,578,223	(10,634)	-	9,112,423
Income Taxes - Current	-	-	-	-	-	-	0	-	-
Intercompany AR	-	113,423,881	1,422,704,346	107,751	342,691,128	185,286,995	2,372,427	-	11,742,939
Inventories, Net	-	-	-	-	-	(8)	-	-	(2,116,470)
Other	-	-	-	-	-	-	-	-	(34,434)
Prepaid Expense - Net	-	-	-	-	-	1,040,432	-	-	(2,170,310)
Related Party Receivables	-	-	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-	-	-
Trade Receivables - Net	-	-	-	-	-	(3,969,773)	0	-	(502,543)
Total Current Assets	-	113,400,481	1,422,704,346	107,751	342,691,128	184,935,869	2,361,794	-	16,031,605
Long Term Assets									
Intercompany Assets - LT	-	4,753,683	-	1,204,029,413	40,957,152	56,523,340	-	-	191,749,446
Investments in Leases LT	-	-	-	-	-	-	-	-	-
Fixed Assets, Net	-	-	-	-	-	24,390	-	-	30,588
Goodwill	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-
Right of Use Asset	-	-	-	-	-	-	-	-	500,058
Other LT Assets	-	-	-	-	-	-	-	-	3,986,386
LT Deferred Taxes	-	-	-	0	-	-	-	-	-
Total Long Term Assets	-	4,753,683	-	1,204,029,413	40,957,152	56,547,730	-	-	196,266,478
Total Assets	-	118,154,164	1,422,704,346	1,204,137,164	383,648,279	241,483,599	2,361,794	-	212,298,083
Current Liabilities									
Warranty and Product Recall Reserves	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	2,996,969	1,422,704,346	10,045,929	341,585,808	8,321,857	-	-	24,423,872
Accounts Payable	-	-	-	-	-	12,593,307	206,731	-	7,387,891
Related Party AP	-	-	-	-	-	-	-	-	(0)
Current Portion of LT Debt	-	-	-	-	-	-	-	-	-
Accrued Compensation & Benefits	-	-	-	-	-	(0)	-	-	159,328
Short-term lease liabilities	-	-	-	-	-	-	-	-	230,740
Deferred Revenue - ST	-	-	-	-	-	-	-	-	3,181,962
Other Current Liabilities	-	(14,419)	-	414,775	-	(654,070)	-	-	2,589,920
Total Current Liabilities	-	2,982,550	1,422,704,346	10,460,704	341,585,808	20,261,094	206,731	-	37,973,713
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	-	2	-	(16)	(1)	13,813	(0)	(0)	(144,547)
Total Long-Term Liabilities	-	2	850,812,832	(16)	(1)	13,813	(0)	(0)	4,346,225
Total Liabilities	-	2,982,552	2,273,517,178	10,460,688	341,585,807	20,274,907	206,731	(0)	42,319,938
Equity									
Treasury Stock	-	-	-	-	-	-	-	-	-
AOCI	-	24,240	-	-	(26,830,436)	-	-	-	-
Common Stock	-	-	-	33,873	672,366,304	0	-	-	66,946,908
Preferred Stock	-	-	-	-	-	-	-	-	-
APIC	-	4,753,683	(850,812,832)	1,218,239,258	(530,769,008)	11,569,341	(57,102)	-	(29,401,616)
Retained Earnings	-	110,393,689	-	(24,596,654)	(72,704,388)	209,639,350	2,212,165	0	132,432,853
Total Equity	-	115,171,612	(850,812,832)	1,193,676,476	42,062,472	221,208,692	2,155,063	0	169,978,145
Total Liabilities and Equity	$ –	$118,154,164	$1,422,704,346	$1,204,137,164	$383,648,279	$241,483,599	$2,361,794	$ –	$212,298,083

	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
Current Assets										
Assets Held for Sale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash & Cash Equivalents	-	-	-	-	-	-	-	-	-	-
Income Taxes - Current	-	-	-	-	-	-	-	-	-	-
Intercompany AR	-	-	-	259	-	1,103,195,604	2,409,122,714	-	-	-
Inventories, Net	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	0	5,203,556	-	-	-
Prepaid Expense - Net	-	-	-	-	-	-	-	-	-	-
Related Party Receivables	-	-	-	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-	-	-	-
Trade Receivables - Net	-	-	-	-	-	(245)	(0)	-	-	-
Total Current Assets	-	-	-	259	-	1,103,195,359	2,414,326,270	-	-	-
Long Term Assets										
Intercompany Assets - LT	80,066,929	-	-	125,982,033	-	-	-	-	-	-
Investments in Leases LT	-	-	-	-	-	-	-	-	-	-
Fixed Assets, Net	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-
Intangible Assets - Net	-	-	-	-	-	-	-	-	-	-
Right of Use Asset	-	-	-	-	-	-	-	-	-	-
Other LT Assets	-	-	-	-	-	-	-	-	-	-
LT Deferred Taxes	-	-	-	-	-	-	-	-	-	-
Total Long Term Assets	80,066,929	-	-	125,982,033	-	-	-	-	-	-
Total Assets	80,066,929	-	-	125,982,292	-	1,103,195,359	2,414,326,270	-	-	-
Current Liabilities										
Warranty and Product Recall Reserves	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	259	-	1,098,863,713	1,570,683,124	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Related Party AP	-	-	-	-	-	-	-	-	-	-
Current Portion of LT Debt	-	-	-	-	-	1	-	-	-	-
Accrued Compensation & Benefits	-	-	-	-	-	2,829,472	-	-	-	-
Short-term lease liabilities	-	-	-	-	-	-	-	-	-	-
Deferred Revenue - ST	-	-	-	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	126	-	-	-	-
Total Current Liabilities	-	-	-	259	-	1,101,693,311	1,570,683,124	-	-	-
Long Term Liabilities										
Long Term Debt	-	-	-	-	-	-	-	-	-	-
Accrued pension and postretirement benefits	-	-	-	-	-	-	-	-	-	-
Deferred Revenue, less current portion	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities - LT	-	-	-	-	-	-	-	-	-	-
Intercompany Liab - LT	-	-	-	-	-	-	-	-	-	-
Long-term lease liabilities	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	-	-	-	-	(0)	(0)	-	-	-	-
Total Long-Term Liabilities	-	-	-	-	(0)	(0)	-	-	-	-
Total Liabilities	-	-	-	259	(0)	1,101,693,311	1,570,683,124	-	-	-
Equity										
Treasury Stock	-	-	-	-	-	-	-	-	-	-
AOCI	-	-	-	-	-	-	-	-	-	-
Common Stock	-	-	-	-	-	-	-	-	-	-
Preferred Stock	-	-	-	-	-	-	-	-	-	-
APIC	73,858,936	13,588	-	125,982,033	-	-	850,812,802	-	-	-
Retained Earnings	6,207,993	(13,588)	-	-	0	1,502,048	(7,169,656)	-	-	-
Total Equity	80,066,929	-	-	125,982,033	0	1,502,048	843,643,146	-	-	-
Total Liabilities and Equity	$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
Signature of Authorized Individual

12/23/2024
Date

David Barse
Printed Name of Authorized Individual

Plan Administrator
Title of Authorized Individual