EXHIBIT B

ayming business performance consulting

AYMING USA INC.

5718 Westheimer Road, Suite 1420
Houston, Texas 77056
Aymingusa.com

Vikram Pajaj
Chief Financial Officer
Vyaire Medical Inc.
26125 North Riverwoods Blvd.
Mettawa, IL
60045

November 13, 2023

SUBJECT: **Amendment to & Addendum to Agreement, dated January 27th, 2023.**

Amendment to Agreement, dated January 27th, 2023

The Terms and Conditions for R&D Tax Credit Services, between **Vyaire Medical Inc.** and **Ayming USA Inc.** as part of the Agreement dated January 27th, 2023 is amended to include the following:

- **Payment of Invoices and Fee Cap.** Ayming's invoices are payable within 90 days of receipt. The invoices will be broken into two portions of the total fee. Ayming will issue an invoice when the credit calculations are delivered equal to 75% of the fee based on the Net Credits identified and delivered to the Company. Ayming will issue another invoice upon completion of the Study for any remaining balance.

No other Terms and Conditions from the Agreement shall be amended.

Addendum to Agreement, dated January 27th, 2023

In addition, the following SOW and the attached Terms & Conditions for Section 174 R&D Tax Deduction & Amortization Analysis will be added as part of the Agreement dated January 27th, 2023:

SECTION 174 R&D TAX DEDUCTION & AMORTIZATION ANALYSIS

AYMING'S RESPONSIBILITIES

- **Analysis and Segregation of Expenses**
  Ayming will gather information to gain an understanding of Company's business activities and practices including project information, potential research activities, documentation processes, and accounting. With this information, Ayming will perform an analysis to calculate the value of research expenses in accordance with I.R.C. Section 174. Each company has unique policies and procedures so the processes and deadlines for this analysis and calculation will be tailored to your company.

  Through an interview process and in coordination with documentation analysis, Ayming will determine the involvement and contribution of the eligible employees and/or contractors towards the research activities. Ayming will analyze supply and other expenses (if any) to segregate and calculate research expenses. Technical and financial documentation will be collected to support the allocation of research and non-research expenses. Finally, schedules demonstrating the analysis will be submitted to Company and/or your CPA.

- **Reporting, Roadmap**
  Ayming will prepare and deliver the supporting documentation. Ayming will also maintain the documents received from Company for a period of three years from the date of performing a Services.

COMPANY'S RESPONSIBILITIES

- Company agrees and recognizes that time is of the essence regarding properly quantifying, calculating, and timely filing tax forms to comply with section 174 filing requirements. To this end, Company agrees to use commercially reasonable efforts to timely provide Ayming with adequate and necessary data, information, financial reports, and access to its employees to comply with project and statutory deadlines.

REMUNERATION and TERM

- The fee for our Services will be Success Based at 10% of the fee associated with the R&D analysis beginning with tax year ending in September 2023. Fees shall be billed in accordance with the Terms and Conditions attached hereto.

All other terms of the Agreement shall remain the same.

Vyaire Medical, Inc.

Per: James Talfourd-Cook

Title: Global Tax

Date: 20 November 2023

AYMING USA INC.

Per: DocuSigned by: Thomas Folsom 81BD461D4AF8416...

Title: USA Country Mng Director

Date: 20-11-2023

Terms and Conditions for Section 174 R&D Tax Deduction & Amortization Analysis

A. Nondisclosure, Proprietary and Confidential Information. For the purposes of this Agreement "**Confidential Information**" of a Party means all information and data (in any format or medium) relating to the Party or to its business, strategies, pricing, personnel, customers, suppliers, products or services that is directly or indirectly disclosed to or accessed by the other Party, whether or not any of the information is identified as being confidential, but excludes any information that the recipient proves: (i) was lawfully in its possession before receiving it from the disclosing Party; (ii) was provided in good faith to the recipient by a third party that had no obligation to keep it confidential; or (iii) is or becomes generally available to the public through no fault of the recipient.

The Company acknowledges that all of the techniques, knowledge and methods used by Ayming also constitute Confidential Information.

A Party (the "**Recipient**") that receives Confidential Information from the other Party (the "**Discloser**") will keep that Confidential Information in strict confidence and will use all reasonable measures to protect the Confidential Information from unauthorized use, access, disclosure, and duplication.

The Recipient will not, without the Discloser's prior written consent: (a) disclose any Confidential Information to any third party other than as necessary to fulfil the Recipient's obligations or exercise the Recipient's rights under this Agreement; (b) or use any Confidential Information for any purpose other than as necessary to fulfil the Recipient's obligations or exercise the Recipient's rights under this Agreement; (c) duplicate, transfer, sell, publish, transmit, modify, reverse-engineer or take any benefit from any Confidential Information; or (d) directly or indirectly assist, facilitate or encourage any third party to carry on any activity that the Recipient is not permitted to carry on under this section.

The Recipient will restrict access to the Discloser's Confidential Information to those of its employees, directors, officers, mandataries, and other representatives (collectively, the "**Representatives**") who need to know that Confidential Information to perform their duties in relation to the purpose set out in this section, and the Recipient will cause its Representatives to comply this section and will be responsible and liable for any Representative's breach of this section.

B. Payment of Invoices and Fee Cap. Ayming's invoices are payable within 90 days of receipt. An invoice for the total amount of the fee will be issued upon delivery of credit calculations. Without limiting its rights or remedies, Ayming shall have the right to halt or terminate its services and / or withhold the final documentation until payment is received on all invoices. Interest on overdue accounts accrues at 12% per annum starting 30 days following the date payment is due. **If the Company fails to adhere to any portion of this provision, Ayming may suspend performance of its services and Ayming's obligation to provide Services may be deemed to be null and voidable at Ayming's sole discretion.** Beginning with work completed after one year from the contract date, hourly rates will be updated at the time of the issuance of the invoice by the rate of inflation for the prior twelve-month period as determined by the United States Department of Labor.

C. Requirement to Execute Power of Attorney. Company understands that Ayming may require Company to execute Form 2848, Power of Attorney, so that Ayming may answer questions and queries presented to Company by the Service as necessary with regard to services provided.

D. Term. Upon the end of the initial term expressed in the Agreement, this Agreement shall automatically renew annually, unless terminated in writing by either Party giving at least three (3) months' notice before the beginning of the renewal period in question.

E. Limitation on Damages. Except as expressly set forth in the Agreement, neither Party shall assume nor be responsible to each other on for any claims, liabilities, or expenses relating to this Agreement for an aggregate amount in excess of the fees paid to Ayming by Company. In no event shall Ayming or its personnel be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this Agreement. This limitation on liability provision shall apply to the fullest extent of the law, whether in contract, statute, tort, or otherwise.

F. Third Parties and Internal Use. Except as otherwise agreed, all services hereunder shall be solely for Company's internal purposes and use, and this Agreement does not create privity between Ayming and any person or party other than Company. This Agreement is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other services of Ayming.

G. Expenses. Company shall reimburse Ayming for all out-of-pocket expenses including, but not limited to, reasonable travel expenses incurred on Company's behalf during the implementation and/or audit processes. Expenses shall not exceed $1,500 without Company's permission.

H. Information and Data. Ayming shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that Company and its representatives provide to Ayming. All assumptions, representations, information and data to be supplied by Company and its representatives will be complete and accurate to the best of its knowledge.

I. Based on Current Tax Laws. Company understands that any tax assistance provided pursuant hereto will be based upon the law, regulations, cases, rulings and other tax authority in effect at the time specific tax assistance is provided. If there are subsequent changes in or to the foregoing tax authorities (for which Ayming shall have no specific responsibility to advise Company), Company acknowledges that such changes may result in that tax assistance being rendered invalid or necessitate (upon Company's request) a reconsideration of that prior tax assistance.

J. Governing Law and Severability. These Terms and Conditions, and the Agreement letter to which these they are appended, including any appendix and exhibits, shall be governed by, and construed in accordance with, the laws of the State of Texas (without giving effect to the choice of law principles thereof). Furthermore, if any action is brought by either party, the parties agree that such action shall be brought within the jurisdiction of the State of Texas. Sole venue for disputes herein shall be in the State of Texas. If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement.

K. Document Retention. Company must maintain all records substantiating their tax deduction and amortization for at least six years from the period the deductions are utilized or the period that such tax years remain subject to audit by the Internal Revenue Service.

L. Duty to Cooperate. Ayming relies upon the documentation, representations and other factual information provided by Company to implement these Services. If it is determined that the documentation, representations or other factual information provided by Company are false or if Company fails to cooperate with Ayming by not providing information or documentation in a reasonable time period during the implementation of these Services Ayming may charge Company overtime rates at 125% of the respective hourly rate.

AYMING BANKING DETAILS

- [redacted]

  ABA Routing Number: [redacted]
  Swift Code: [redacted]
  Account Number: [redacted]

- Notifications must be sent to **accountsreceivable@aymingusa.com**