

Radisys Cayman Limited

Notes to the Consolidated Financial Statements for the year ended December 31, 2022

(All amounts in USD, unless otherwise stated)

7 Categorywise Classification of Financial Instruments

	Note	Non-current		Current	
		As at December 31, 2022	As at December 31, 2021	As at December 31, 2022	As at December 31, 2021
Financial assets					
A. Measured at fair value through profit or loss					
Nil					
B. Measured at amortized cost (AC)					
(i) Cash and Cash Equivalents	4	-	-	10,000	10,000
Financial liabilities					
A. Measured at fair value through profit or loss					
Nil					
B. Measured at amortized cost (AC)					
Nil					

8 These special purpose financial statements are prepared using accounting policies as described therein for the limited purpose of preparation of consolidated financial statements of the intermediate holding company, Radisys Corporation, from the audited consolidated trial balance which includes balances pertaining to the components.

9 The Company on standalone basis is not a tax paying entity for income tax purpose, and accordingly, it does not recognize any expense for income tax. The income tax liability resulting from Company's activities is the responsibility of Radisys Corporation (Intermediate Holding Company).

10 These financial statements have been authorized for issue by the board on March 30, 2023.

For and on behalf of the board

Director

Place: Texas, USA
Date: March 30, 2023

Director

Place: Texas, USA
Date: March 30, 2023