

# **Radisys GmbH**

**Financial Statements  
for the year ended 31st December, 2021**



























result in general approximation of value, and such value may vary from actual realization on future dates.

### **2.3 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Company's accounting policies, the management of the Company is required to make judgements, estimates and assumptions about the carrying amount of the assets and liability that are not readily apparent. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

#### **(a) Income Taxes**

Significant judgements are involved in estimating and determining the provision for income tax, including amount expected to be paid / recovered or uncertain tax positions.











