

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2022</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>UNIFY INC. PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>UNIFY INC.</u> <u>2650 NORTH MILITARY TRAIL</u> <u>FOUNTAIN PARK, SUITE 250</u> <u>BOCA RATON, FL 33431</u>		
1c Effective date of plan <u>01/01/2009</u>		
2b Employer Identification Number (EIN) <u>26-2722137</u>		
2c Plan Sponsor's telephone number <u>561-923-7701</u>		
2d Business code (see instructions) <u>517000</u>		

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/11/2023	MARGARET KALEHER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		<div style="display: flex; justify-content: space-between;"> 5 1077 </div>
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		<div style="display: flex; justify-content: space-between;"> 6a(1) 135 </div>
a(2) Total number of active participants at the end of the plan year		<div style="display: flex; justify-content: space-between;"> 6a(2) 120 </div>
b Retired or separated participants receiving benefits		<div style="display: flex; justify-content: space-between;"> 6b 514 </div>
c Other retired or separated participants entitled to future benefits.....		<div style="display: flex; justify-content: space-between;"> 6c 383 </div>
d Subtotal. Add lines 6a(2) , 6b , and 6c		<div style="display: flex; justify-content: space-between;"> 6d 1017 </div>
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		<div style="display: flex; justify-content: space-between;"> 6e 31 </div>
f Total. Add lines 6d and 6e		<div style="display: flex; justify-content: space-between;"> 6f 1048 </div>
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		<div style="display: flex; justify-content: space-between;"> 6g </div>
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		<div style="display: flex; justify-content: space-between;"> 6h 0 </div>
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<div style="display: flex; justify-content: space-between;"> 7 </div>
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>UNIFY INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>UNIFY INC.</u>	D Employer Identification Number (EIN) <u>26-2722137</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>302504533</u>
b Actuarial value	2b <u>302504533</u>
3 Funding target/participant count breakdown	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>532</u> <u>174078280</u> <u>174078280</u>
b For terminated vested participants.....	<u>410</u> <u>44909059</u> <u>44909059</u>
c For active participants.....	<u>135</u> <u>25715680</u> <u>25742082</u>
d Total	<u>1077</u> <u>244703019</u> <u>244729421</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate.....	5 <u>5.31</u> %
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>269522</u>
c Total (line 6a + line 6b)	6c <u>269522</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>07/28/2023</u>
Signature of actuary		Date
<u>ROBERT S. PRICE, JR.</u>		<u>23-05794</u>
Type or print name of actuary		Most recent enrollment number
<u>AON CONSULTING, INC.</u>		<u>404-261-3400</u>
Firm name		Telephone number (including area code)
<u>MSC# 17838</u> <u>P.O. BOX 551343</u> <u>ATLANTA, GA 30355</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	23348363	9541862
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	23348363	9541862
10 Interest on line 9 using prior year's actual return of <u>0.31</u> %	72380	29580
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.83</u> %.....		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	23420743	9571442

Part III Funding Percentages		
14 Funding target attainment percentage	14	110.12 %
15 Adjusted funding target attainment percentage	15	123.60 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	119.87 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ►	18(b)	0
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	269522	
b Excess assets, if applicable, but not greater than line 31a	31b	269522	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan UNIFY INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIFY INC.	D Employer Identification Number (EIN) 26-2722137

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DREYFUS CORPORATION - MBSC SECURITY	144 GLEN CURTIS BLVD, UNIONDALE, NJ 11558

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
FIDELITY INVESTMENTS	P.O. BOX 770002 CINCINNATI, OH 45277

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
ISHARE BLACKROCK	400 HOWARD STREET SAN FRANCISCO, CA 94105

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
OPPENHEIMER FUNDS SERVICES	12100E ILIFF AVENUE, SUITE 300 AURORA, CO 80014

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE VANGUARD GROUP INC.

455 DEVON PARK DRIVE
WAYNE, PA 19087

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AMUNDI PIONEER

60 STATE ST
BOSTON, MA 02109-1820

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	254629	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

AON CONSULTING, INC.

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	175870	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

BANK OF AMERICA

94-1687665

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 27 28 50	TRUSTEE	155256	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

RSM UP LLP

42-0714325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	25200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>UNIFY INC. PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNIFY INC.</u>	D Employer Identification Number (EIN) <u>26-2722137</u>	

Part I	Asset and Liability Statement	
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
	Assets	
		(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash.....	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	2091477
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	9920374
(2) U.S. Government securities.....	1c(2)	47610076
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred.....	1c(3)(A)	103561035
(B) All other.....	1c(3)(B)	49540155
(4) Corporate stocks (other than employer securities):		
(A) Preferred.....	1c(4)(A)	
(B) Common.....	1c(4)(B)	
(5) Partnership/joint venture interests.....	1c(5)	
(6) Real estate (other than employer real property).....	1c(6)	
(7) Loans (other than to participants).....	1c(7)	
(8) Participant loans.....	1c(8)	
(9) Value of interest in common/collective trusts.....	1c(9)	
(10) Value of interest in pooled separate accounts.....	1c(10)	
(11) Value of interest in master trust investment accounts.....	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	22700016

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	302504533	235423133

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	118175	170836
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	118175	170836

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	302386358	235252297
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	116383	
(B) U.S. Government securities	2b(1)(B)	415629	
(C) Corporate debt instruments	2b(1)(C)	6662720	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	429064	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7623796
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	107061808	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	107070508	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-8700
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-55848967	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-55848967

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		242606
d Total income. Add all income amounts in column (b) and enter total	2d		-47991265
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	18258695	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		18258695
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	412487	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	254630	
(4) Other	2i(4)	216984	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		884101
j Total expenses. Add all expense amounts in column (b) and enter total	2j		19142796
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-67134061
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **HARDING, SHYMANSKI & COMPANY, PSC**

(2) EIN: **35-1346211**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 483094.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan UNIFY INC. PENSION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIFY INC.		D Employer Identification Number (EIN) 26-2722137
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 94-1687665		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 18
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	<p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p>a Enter the percentage of plan assets held as: Stock: <u>5.0</u> % Investment-Grade Debt: <u>91.0</u> % High-Yield Debt: <u>0.0</u> % Real Estate: <u>0.0</u> % Other: <u>4.0</u> %</p> <p>b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☒ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more</p> <p>c What duration measure was used to calculate line 19(b)? ☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____</p>
20	<p>PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.</p> <p>a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No</p> <p>b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:</p> <p>☐ Yes.</p> <p>☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.</p> <p>☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.</p> <p>☐ No. Other. Provide explanation _____</p>

UNIFY INC. PENSION PLAN

Financial Report

December 31, 2022

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Independent Auditor's Report

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INDEPENDENT AUDITOR'S REPORT



**HARDING, SHYMANSKI
& COMPANY, P.S.C.**

Certified Public Accountants
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Owned Member,
RSM US Alliance

Investment & Administrative Committee, Trustee, and Participants
Unify Inc. Pension Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Unify Inc. Pension Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits and of accumulated Plan benefits as of December 31, 2022 and 2021, the related statements of changes in net assets available for benefits and of changes in accumulated Plan benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021 and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate, to the best of its knowledge.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Opinion (Continued)



- The information in the financial statements referred to on the previous page related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements



Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and; therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)



Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) and reportable transactions as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Other Matter (Continued)

Supplemental Schedules Required by ERISA (Continued)

In our opinion,

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Wardig, Skymanski & Company, P.S.C.

Louisville, Kentucky
August 15, 2023

UNIFY INC. PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS December 31, 2022 and 2021

	2022	2021
ASSETS		
Investments at fair value	\$ 233,331,656	\$ 300,439,272
Accrued income	<u>2,091,477</u>	<u>2,065,261</u>
Total assets	235,423,133	302,504,533
LIABILITIES		
Accrued expenses	<u>170,836</u>	<u>118,175</u>
Net assets available for benefits	<u><u>\$ 235,252,297</u></u>	<u><u>\$ 302,386,358</u></u>

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2022 and 2021

	2022	2021
Additions (subtractions)		
Investment income (loss):		
Net depreciation in fair value of investments	\$ (55,857,667)	\$ (6,263,119)
Interest and dividends	7,623,796	7,613,948
Other income	242,606	279,415
Total additions (subtractions)	(47,991,265)	1,630,244
Deductions		
Benefits paid to participants	18,258,695	18,366,389
Administrative expenses	884,101	974,938
Total deductions	19,142,796	19,341,327
Net decrease	(67,134,061)	(17,711,083)
Net assets available for benefits:		
Beginning of year	302,386,358	320,097,441
End of year	\$ 235,252,297	\$ 302,386,358

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS Years Ended December 31, 2022 and 2021

	2022	2021
Actuarial present value of accumulated Plan benefits		
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 178,769,002	\$ 224,409,320
Other participants	63,808,302	83,340,548
Total vested benefits	242,577,304	307,749,868
Nonvested benefits	9,939	0
Total actuarial present value of accumulated Plan benefits	<u>\$ 242,587,243</u>	<u>\$ 307,749,868</u>

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

Years Ended December 31, 2022 and 2021

	2022	2021
Actuarial present value of accumulated Plan benefits at beginning of year	<u>\$ 307,749,868</u>	<u>\$ 324,832,868</u>
Increase (decrease) during the year attributable to:		
Interest accumulation	7,765,657	7,103,267
Benefits paid	(18,258,695)	(18,366,389)
Change in actuarial assumptions	(53,993,220)	(9,572,583)
Other changes	<u>(676,367)</u>	<u>3,752,705</u>
Net decrease	<u>(65,162,625)</u>	<u>(17,083,000)</u>
Actuarial present value of accumulated Plan benefits at end of year	<u><u>\$ 242,587,243</u></u>	<u><u>\$ 307,749,868</u></u>

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 1 – Plan Description

The following description of the Unify Inc. Pension Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan established on January 1, 2009, for certain employees of Unify Inc. (Company or Plan Sponsor). The Investment & Administrative Committee is responsible for oversight of the Plan. The Plan's Investment & Administrative Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On August 31, 2008, Siemens Enterprise Communications, Inc. (Parent) contributed its enterprise business to the newly founded Company pursuant to the Local Asset Transfer Agreement (Agreement) signed between the two entities. The Agreement included in its attachments a list of active and inactive employees that are considered part of the business and whose benefits are the responsibility of the Company. The terms and conditions of the Plan apply only to individuals who were participants in the Siemens Pension Plan as of December 31, 2008, and were listed on Part A or Part C of Schedule 4 in the Agreement as they were either actively employed by the Parent on August 31, 2008, or retired or terminated employment with the Parent on or after October 1, 2006, but before August 31, 2008, provided they were employed by the Parent primarily in connection with the business ultimately comprising the Company at their last day of employment with the Parent.

Eligible employees of the Company continued to accrue benefits under the Siemens Pension Plan until the date of establishment of the Plan on January 1, 2009. Subsequent to the establishment of the Plan, accrued benefits under the Siemens Pension Plan were transferred to the Plan for those employees who became participants in the Plan.

On September 30, 2009, the Board of Directors of the Company adopted a resolution to freeze future benefits in the Plan. Effective December 31, 2009, the Plan was frozen for accrual of new benefits.

Effective October 15, 2013, the Company changed its name from Siemens Enterprise Communications, Inc. to Unify Inc. and concurrently the Board of Directors adopted a resolution to rename the Plan to Unify Inc. Pension Plan.

On January 20, 2016, the Company was acquired by ATOS.

Participant's Accounts

Participants continue to earn interest on existing cash balance accounts that are expressed in the form of individual hypothetical accounts, even after employment ends and until the benefit is paid.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS December 31, 2022 and 2021

Note 1 – Plan Description (Continued)

Pension Benefits

Participants in the Plan are classified as either Cash Balance or Final Average Pay participants. Cash Balance benefits are calculated as of the last day of each calendar month ending prior to a Cash Balance participant's Benefit Commencement Date. Each Cash Balance participant's account is credited with an interest credit equal to the interest calculated for the month on the balance in the account as of the first day of the month based on a pro rata portion of the annual rate of interest on 30-year treasury securities as of the preceding August. As of the last day of each calendar month, those Cash Balance participants that continue to be actively employed are credited with a pay credit for their services equal to the applicable yearly percentage applied pro rata to their yearly income. Pay credits ceased, effective December 31, 2009, when the Plan was frozen for accrual of new benefits. Cash Balance benefits are payable as a monthly annuity or lump-sum payment. If the participant's total lump-sum present value of their benefit does not exceed \$5,000, a single lump-sum distribution will automatically be received by the participant.

Employees who are considered Final Average Pay participants, as defined by the Plan, are entitled to annual pension benefits beginning at the normal retirement age (65). Pension benefits as of December 31, 2022, are determined as the greater of:

- (a) 1.125% of the first \$12,000 of the Final Average Pay participant's Average Final Compensation plus 1.5% of the portion of the Final Average Pay participant's Average Final Compensation in excess of \$12,000, multiplied by the number of years and completed months, expressed as a fraction of a year, of Benefit Service. In the case of any Final Average Pay participant whose cumulative permitted disparity fraction reaches 35, the Final Average Pay Benefit Service shall be determined at the rate of 1.5% of his or her Average Final Compensation or;
- (b) The minimum benefit. If a participant was a member of the Plan prior to January 1, 2001, then the participant will not receive a benefit less than the Minimum Benefit accrued under the Final Average Pay formula or any other grandfathered prior plan as of December 31, 2000, as further described in the Plan Document.

Final Average Pay benefits are payable as a monthly annuity payment. Final Average Pay participants are not eligible for a lump-sum payment option unless the participant's total lump-sum present value of their benefit does not exceed \$5,000, or the benefit payable is less than \$50 per month under the final average pay formula.

The Plan permits early retirement benefits at age 55 with ten years of employment service.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS December 31, 2022 and 2021

Note 1 – Plan Description (Continued)

Pension Benefits (Continued)

Any Final Average Pay participant retiring before the normal retirement date shall be entitled to receive retirement income commencing on the normal retirement date equal to the participant's accrued benefit. In lieu thereof, the Final Average Pay participant may, at any time between the date of early retirement and normal retirement date, inclusive, elect to receive an amount of retirement income, which shall be the participant's accrued benefit, multiplied by a percentage derived by subtracting from one hundred percent five-twelfths of one percentage point for each of the first 24 months, plus one-half of one percentage point for each additional month, if any, by which the benefit commencement date of the Final Average Pay participant's retirement benefit precedes the first day of the month coincident with or next following his or her 62nd birthday. For any Final Average Pay participant retiring before the normal retirement date and whose benefit commencement date is on or after the date such Final Average Pay participant reaches his or her 62nd birthday, there shall be no percentage reduction to such Final Average Pay participant's accrued benefit due to the benefit commencement date preceding the date the participant would have reached age 65.

Death and Disability Benefits

If a participant dies prior to the participant's retirement date, death benefits are determined as the return of accumulated employee contributions, if any, and the account balance or actuarially equivalent annuity is payable to the beneficiary regardless of vesting service accrued by the participant.

For a Cash Balance participant who becomes disabled, the participant continues to earn years of employment up to a maximum of 12 months, as well as continues to earn interest credits on their cash balance account if the balance remains in the Plan. The participant automatically becomes 100 percent vested in the Plan when employment ends following 12 months of being permanently or totally disabled. When employment ends, the cash balance account is payable as a monthly annuity or lump-sum payment. If the participant's benefit is less than \$5,000, a lump-sum distribution will automatically be received by the participant.

For a Final Average Pay participant who becomes disabled, the participant will continue to earn both benefit service and employment service under the final average pay formula if the participant has not retired or left the Company at the time of disability and completed at least ten years of employment service. If ten years of employment has not been completed, employment service and benefit service will end at the end of 12 months of being disabled. Benefits can be received any time after the age of 55, if permanently or totally disabled.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 1 – Plan Description (Continued)

Vesting

Participants meet the vesting requirements on the earliest of (i) completion of at least three years of employment, (ii) attainment of normal retirement age, (iii) termination of employment following a period of the participant's disability of at least 12 months, (iv) termination of employment by reason of permanent layoff, or (v) transfer of employment to an affiliated company located outside the United States of America that is not an employing company. An employee participant who has not satisfied the vesting requirements upon termination of employment shall have no right to receive any portion of his or her accrued benefit derived during the time of his or her employment. All eligible participants at the time of the transfer from the Siemens Pension Plan are fully-vested.

Funding Policy

Contributions to provide benefits under the Plan are made by the Company. Beginning in 2013, the Plan Sponsor elected to measure its pension liability using the 25-year average of segment rates, plus or minus a corridor, as allowed by the Moving Ahead for Progress in the 21st Century Act, which has reduced the legally required minimum contributions under that methodology. This corridor has since been modified by the Highway and Transportation Funding Act of 2014 and the American Rescue Plan Act of 2021. For the 2023 Plan year, the preliminary minimum required contribution is \$3,420,748. This preliminary required contribution will be made in four quarterly installments of \$855,187 beginning in 2024. There were no minimum required contributions for the years ended December 31, 2022 and 2021.

Note 2 – Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of Plan assets and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated Plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated Plan benefits reported in the accompanying financial statements.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 2 – Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment & Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisors. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan Document. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net depreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Note 3 – Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Benefits under the Plan are based on affiliated companies' plan formulas, which include years of credited service, compensation, and other relevant factors as of the date of the plan freeze for applicable plans. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 3 – Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial present value of accumulated Plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant methods and assumptions underlying the actuarial computations of accumulated benefits as of January 1, 2023 are as follows:

Life Expectancy of Participants	<i>Healthy:</i> Amounts-weighted aggregate rates from the Pri-2012 mortality study. Separate amounts-weighted contingent survivor rates for current survivors. Mortality rates are projected generationally from 2012 using Scale MP-2021.
	<i>Disabled:</i> Amounts-weighted aggregate disabled rates from the Pri-2012 mortality study. Mortality rates are projected generationally from 2012 using Scale MP-2021.
Retirement Age Assumption	100% by 70 years old
Interest Rate Used for Discount	5.00%
Assumed Asset Valuation Method	Fair market value
Assumed Average Rate of Return	5.00%
Assumed Actuarial Cost Method	Standard unit credit cost method

The change in actuarial assumptions presented in the accompanying statements of changes in accumulated Plan benefits represents a change in the interest rate assumption from 2.60 percent to 5.00 percent and from 2.25 percent to 2.60 percent as of January 1, 2023 and 2022, respectively, and a change in the mortality improvement scale from MP-2020 to MP-2021. Other changes presented in the accompanying statements of changes in accumulated Plan benefits represent the normal operation of the Plan and consist primarily of items of Plan experience that are not associated with Plan asset performance.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2023. Had the valuation been completed as of December 31, there would be no material differences.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 4 – Summary of Financial Data Certified by the Trustee

The following is a summary of the Plan's financial information as of December 31, 2022 and 2021, and for the years then ended, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by Bank of America, the Trustee of the Plan. The Plan administrator has obtained certifications from the Trustee that the following assets are complete and accurate, to the best of its knowledge. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets.

	<u>2022</u>	<u>2021</u>
<u>Net Assets Available for Benefits Held by Trustee</u>		
Investments at fair value	\$ 233,331,656	\$ 300,439,272
Accrued income	<u>2,091,477</u>	<u>2,065,261</u>
	<u>\$ 235,423,133</u>	<u>\$ 302,504,533</u>
	<u>2022</u>	<u>2021</u>
<u>Statements of Changes in Net Assets Available for Benefits</u>		
Investment income (loss)		
Net depreciation in fair value of investments	\$ (55,857,667)	\$ (6,263,119)
Interest and dividends	7,623,796	7,613,948
Other income	<u>242,606</u>	<u>279,415</u>
	<u>\$ (47,991,265)</u>	<u>\$ 1,630,244</u>

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 5 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ASC 820 are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	<p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Money market fund: The carrying amount approximates fair value because of the short maturity of the investment.

U. S. Government securities and agency bonds: Valued at the closing price reported on the active market or secondary exchange on which the individual securities are traded or using pricing models maximizing the use of observable inputs for similar securities.

Exchange-traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 5 – Fair Value Measurements (Continued)

Corporate and foreign bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 9,920,374	\$ 0	\$ 0	\$ 9,920,374
U.S. Government and agency bonds	41,446,856	6,163,220	0	47,610,076
Exchange-traded funds	11,553,077	0	0	11,553,077
Corporate bonds	0	142,853,915	0	142,853,915
Foreign bonds	0	21,394,214	0	21,394,214
Total assets in the fair value hierarchy	<u>\$ 62,920,307</u>	<u>\$ 170,411,349</u>	<u>\$ 0</u>	<u>\$ 233,331,656</u>

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 11,662,759	\$ 0	\$ 0	\$ 11,662,759
U.S. Government and agency bonds	46,166,874	7,084,343	0	53,251,217
Exchange-traded funds	15,117,089	0	0	15,117,089
Corporate bonds	0	193,073,287	0	193,073,287
Foreign bonds	0	27,334,920	0	27,334,920
Total assets in the fair value hierarchy	<u>\$ 72,946,722</u>	<u>\$ 227,492,550</u>	<u>\$ 0</u>	<u>\$ 300,439,272</u>

Note 6 – Related Party Transactions and Party-in-Interest Transactions

Bank of America is the Trustee, co-fiduciary, and investment advisor for the Plan and; therefore, these transactions qualify as party-in-interest transactions. The Plan also has additional investment advisors that are considered parties-in-interest. As described in Note 2, the Plan made direct payments to parties-in-interest and other service providers for the years ended December 31, 2022 and 2021 in the amount of \$884,101 and \$974,938, respectively. The Company provides certain administrative services at no cost to the Plan.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 7 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- Benefits attributable to employee contributions, taking into account those paid out before termination.
- Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination. Benefits guaranteed and insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. Government agency) up to the applicable limitations.
- Other vested benefits insured by the PBGC (a U.S. Government agency) up to the applicable limitations.
- All other vested benefits (that is, vested benefits not insured by the PBGC).
- All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2022, the ceiling is \$6,205 per month and applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are 65 years old at the time of retirement or Plan termination, whichever comes later. For younger annuitants or for those who elect to receive their benefits in a form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

Note 8 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated July 9, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and; therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing authorities.

On February 21, 2018, the Plan received a notice from the Department of Labor (DOL) indicating that the 2015, 2016, and 2017 Plan year-ends have been selected for examination. The Plan has provided the requested documents to the DOL. Further correspondence was received from the DOL in January 2020 to communicate that the investigation remains ongoing. As the investigation is ongoing, the ultimate outcome is uncertain; therefore, no adjustment has been reflected in the financial statements. The Plan Sponsor intends to cooperate with the DOL and make any corrections necessary to maintain the Plan's qualified tax status. Penalties, if any, would need to be paid by the Plan Sponsor and not by the Plan.

Note 9 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

Note 10 – Subsequent Events

The Plan has evaluated subsequent events through August 15, 2023, the date the financial statements were available to be issued.

--- SUPPLEMENTAL SCHEDULES ---

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2022

Attained Age	Number of Participants, Average Compensation and Average Cash Balance Account									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39					1					
40-44										
45-49					1	3	2			
50-54						8	3	11		
55-59					1	5	3	15	11	
60-64					1	7	2	2	34 N/A \$138,588	8
65-69					1	2	3	1	5	2
70+					1				1	1

N-135

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Unify Inc. Pension Plan
 EIN: 26-2722137 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods
 For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2022), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2022), without regard to interest rate stabilization
1st Segment Rate	0.88%
2nd Segment Rate	2.61%
3rd Segment Rate	3.27%
Salary Increases	Not applicable since there are no longer benefit accruals under the plan.
Cash Balance Interest Crediting Rate	4.25%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 61
Mortality Rates	
Healthy and Disabled	2022 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d) and IRS Notice 2020-85
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

IRC section 415 maximum benefit of \$245,000.

Valuation of Plan Assets

Fair market value.

Trust Expenses Included in Target Normal
Cost

\$269,522

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2022

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Actuarial Assumptions and Methods

Table 1

Retirement Rates	
Age	Rate
55	8.00%
56	8.00%
57	8.00%
58	12.00%
59	12.00%
60	15.00%
61	20.00%
62	25.00%
63	20.00%
64	20.00%
65	35.00%
66	20.00%
67	30.00%
68	35.00%
69	35.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 2—Page 1 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
16	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
17	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
18	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
19	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
21	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%
22	21.90%	21.90%	21.90%	21.90%	21.90%	21.90%
23	19.90%	19.90%	19.90%	19.90%	19.90%	19.90%
24	22.80%	22.80%	18.20%	22.80%	18.20%	13.70%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
26	19.90%	19.90%	15.90%	19.90%	15.90%	11.90%
27	19.10%	19.10%	15.30%	19.10%	15.30%	11.50%
28	18.40%	18.40%	14.70%	18.40%	14.70%	11.00%
29	21.20%	17.60%	14.10%	14.10%	10.60%	14.10%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
31	19.40%	16.10%	12.90%	12.90%	9.70%	12.90%
32	18.50%	15.40%	12.30%	12.30%	9.20%	12.30%
33	17.60%	14.60%	11.70%	11.70%	8.80%	11.70%
34	19.40%	16.70%	13.90%	13.90%	11.10%	11.10%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
36	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
37	16.30%	14.00%	11.60%	11.60%	9.30%	9.30%
38	15.20%	13.10%	10.90%	10.90%	8.70%	8.70%
39	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
41	16.40%	14.60%	14.60%	11.00%	9.10%	9.10%
42	15.80%	14.00%	14.00%	10.50%	8.80%	8.80%
43	15.10%	13.40%	13.40%	10.10%	8.40%	8.40%
44	20.80%	17.60%	16.00%	14.40%	9.60%	8.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 2—Page 2 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
46	18.90%	16.00%	14.50%	13.10%	8.70%	7.30%
47	17.90%	15.10%	13.80%	12.40%	8.30%	6.90%
48	16.90%	14.30%	13.00%	11.70%	7.80%	6.50%
49	18.40%	15.90%	14.70%	12.30%	11.00%	7.40%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
51	15.80%	13.70%	12.60%	10.50%	9.50%	6.30%
52	14.30%	12.40%	11.40%	9.50%	8.60%	5.70%
53	12.40%	10.70%	9.90%	8.30%	7.40%	5.00%
54	10.90%	12.30%	13.10%	9.40%	9.40%	6.50%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
56	7.10%	8.10%	8.60%	6.20%	6.20%	4.30%
57	5.30%	6.00%	6.30%	4.60%	4.60%	3.20%
58	3.80%	4.30%	4.50%	3.30%	3.30%	2.30%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 2—Page 3 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
16	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
17	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
18	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
19	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
21	28.70%	28.70%	28.70%	28.70%	28.70%	28.70%
22	28.50%	28.50%	28.50%	28.50%	28.50%	28.50%
23	28.20%	28.20%	28.20%	28.20%	28.20%	28.20%
24	34.90%	34.90%	27.90%	34.90%	27.90%	20.90%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
26	32.90%	32.90%	26.30%	32.90%	26.30%	19.70%
27	31.10%	31.10%	24.90%	31.10%	24.90%	18.70%
28	29.00%	29.00%	23.20%	29.00%	23.20%	17.40%
29	32.10%	26.80%	21.40%	21.40%	16.10%	21.40%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
31	27.60%	23.00%	18.40%	18.40%	13.80%	18.40%
32	25.50%	21.30%	17.00%	17.00%	12.80%	17.00%
33	23.40%	19.50%	15.60%	15.60%	11.70%	15.60%
34	24.90%	21.30%	17.80%	17.80%	14.20%	14.20%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
36	20.70%	17.70%	14.80%	14.80%	11.80%	11.80%
37	18.90%	16.20%	13.50%	13.50%	10.80%	10.80%
38	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
39	20.90%	18.60%	18.60%	14.00%	11.60%	11.60%
40	20.30%	18.00%	18.00%	13.50%	11.30%	11.30%
41	19.60%	17.40%	17.40%	13.10%	10.90%	10.90%
42	18.90%	16.80%	16.80%	12.60%	10.50%	10.50%
43	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
44	25.40%	21.50%	19.50%	17.60%	11.70%	9.80%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 2—Page 4 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
46	23.40%	19.80%	18.00%	16.20%	10.80%	9.00%
47	22.40%	19.00%	17.30%	15.50%	10.40%	8.60%
48	21.50%	18.20%	16.50%	14.90%	9.90%	8.30%
49	23.60%	20.50%	18.90%	15.80%	14.20%	9.50%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
51	21.00%	18.20%	16.80%	14.00%	12.60%	8.40%
52	19.10%	16.60%	15.30%	12.80%	11.50%	7.70%
53	17.60%	15.30%	14.10%	11.80%	10.60%	7.10%
54	15.80%	17.90%	18.90%	13.70%	13.70%	9.50%
55	13.50%	15.30%	16.20%	11.70%	11.70%	8.10%
56	11.60%	13.20%	14.00%	10.10%	10.10%	7.00%
57	9.80%	11.10%	11.70%	8.50%	8.50%	5.90%
58	7.50%	8.50%	9.00%	6.50%	6.50%	4.50%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2022</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information—enter all requested information					
1a Name of plan UNIFY INC. PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; padding: 2px; text-align: center;">001</td> </tr> <tr> <td colspan="2" style="padding: 2px;">1c Effective date of plan 01/01/2009</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/2009	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 01/01/2009					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) UNIFY INC. 2650 NORTH MILITARY TRAIL FOUNTAIN PARK, SUITE 250 BOCA RATON FL 33431	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">2b Employer Identification Number (EIN) 26-2722137</td> </tr> <tr> <td style="padding: 2px;">2c Plan Sponsor's telephone number 561-923-7701</td> </tr> <tr> <td style="padding: 2px;">2d Business code (see instructions) 517000</td> </tr> </table>	2b Employer Identification Number (EIN) 26-2722137	2c Plan Sponsor's telephone number 561-923-7701	2d Business code (see instructions) 517000	
2b Employer Identification Number (EIN) 26-2722137					
2c Plan Sponsor's telephone number 561-923-7701					
2d Business code (see instructions) 517000					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		09/11/2023	MARGARET KALEHER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1, 077
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 135
a(2) Total number of active participants at the end of the plan year	6a(2) 120
b Retired or separated participants receiving benefits	6b 514
c Other retired or separated participants entitled to future benefits	6c 383
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1, 017
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 31
f Total. Add lines 6d and 6e	6f 1, 048
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1C

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

UNIFY INC. PENSION PLAN

PLAN SPONSOR: UNIFY INC.

PLAN SPONSOR EIN: 26-2722137

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

December 31, 2022

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Expense incurred with transaction	(f) Cost of Asset	(g) Current Value of Asset on Transaction Date	(h) Net Gain
<i>Series of transactions in excess of five percent of Plan assets</i>							
*Bank of America	Fimm Gov Portfolio Instl	\$ 51,270,073	\$ 0	\$ 0	\$ 51,270,073	\$ 51,270,073	\$ 0
*Bank of America	Fimm Gov Portfolio Instl	0	53,012,459	0	53,012,459	53,012,459	0
*Bank of America	Bank of America Temporary Overnight Deposit	25,922,825	0	0	25,922,825	25,922,825	0
*Bank of America	Bank of America Temporary Overnight Deposit	0	25,922,825	0	25,922,825	25,922,825	0

See independent auditor's report.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>UNIFY INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>UNIFY INC.</u>	D Employer Identification Number (EIN) <u>26-2722137</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a <u>302,504,533</u>
b Actuarial value	2b <u>302,504,533</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>532</u> (2) Vested Funding Target <u>174,078,280</u> (3) Total Funding Target <u>174,078,280</u>
b For terminated vested participants	<u>410</u> <u>44,909,059</u> <u>44,909,059</u>
c For active participants	<u>135</u> <u>25,715,680</u> <u>25,742,082</u>
d Total	<u>1,077</u> <u>244,703,019</u> <u>244,729,421</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.31%</u>
6 Target normal cost	
a Present value of current plan year accruals	6a <u>0</u>
b Expected plan-related expenses	6b <u>269,522</u>
c Total (line 6a + line 6b)	6c <u>269,522</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	ROBERT S. PRICE, JR. <i>RSP</i>	<u>07/28/2023</u>
	Signature of actuary	Date
ROBERT S. PRICE, JR.	Type or print name of actuary	<u>2305794</u>
AON CONSULTING, INC.	Firm name	Most recent enrollment number
		<u>404-261-3400</u>
		Telephone number (including area code)
MSC# 17838 P.O. Box 551343 ATLANTA GA 30355	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2022
v. 220413

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	23,348,363	9,541,862
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	23,348,363	9,541,862
10 Interest on line 9 using prior year's actual return of <u>0.31</u> %	72,380	29,580
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.83</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	23,420,743	9,571,442

Part III Funding Percentages

14 Funding target attainment percentage	14	110.12 %
15 Adjusted funding target attainment percentage	15	123.60 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	119.87 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes	☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes	☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	269,522	
b Excess assets, if applicable, but not greater than line 31a	31b	269,522	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
55.5	8.00%	1.0000	4.44
56.5	8.00%	0.9200	4.16
57.5	8.00%	0.8464	3.89
58.5	12.00%	0.7787	5.47
59.5	12.00%	0.6852	4.89
60.5	15.00%	0.6030	5.47
61.5	20.00%	0.5126	6.30
62.5	25.00%	0.4101	6.41
63.5	20.00%	0.3075	3.91
64.5	20.00%	0.2460	3.17
65.5	35.00%	0.1968	4.51
66.5	20.00%	0.1279	1.70
67.5	30.00%	0.1023	2.07
68.5	35.00%	0.0716	1.72
69.5	35.00%	0.0466	1.13
70	100.00%	0.0303	2.12
Weighted Average			61.36

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Unify Inc. Pension Plan
 EIN: 26-2722137 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods
 For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2022), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2022), without regard to interest rate stabilization
1st Segment Rate	0.88%
2nd Segment Rate	2.61%
3rd Segment Rate	3.27%
Salary Increases	Not applicable since there are no longer benefit accruals under the plan.
Cash Balance Interest Crediting Rate	4.25%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 61
Mortality Rates	
Healthy and Disabled	2022 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d) and IRS Notice 2020-85
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$245,000.

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
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Valuation of Plan Assets	Fair market value.
Trust Expenses Included in Target Normal Cost	\$269,522
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2022

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate
55	8.00%
56	8.00%
57	8.00%
58	12.00%
59	12.00%
60	15.00%
61	20.00%
62	25.00%
63	20.00%
64	20.00%
65	35.00%
66	20.00%
67	30.00%
68	35.00%
69	35.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Table 2—Page 1 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
16	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
17	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
18	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
19	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
21	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%
22	21.90%	21.90%	21.90%	21.90%	21.90%	21.90%
23	19.90%	19.90%	19.90%	19.90%	19.90%	19.90%
24	22.80%	22.80%	18.20%	22.80%	18.20%	13.70%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
26	19.90%	19.90%	15.90%	19.90%	15.90%	11.90%
27	19.10%	19.10%	15.30%	19.10%	15.30%	11.50%
28	18.40%	18.40%	14.70%	18.40%	14.70%	11.00%
29	21.20%	17.60%	14.10%	14.10%	10.60%	14.10%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
31	19.40%	16.10%	12.90%	12.90%	9.70%	12.90%
32	18.50%	15.40%	12.30%	12.30%	9.20%	12.30%
33	17.60%	14.60%	11.70%	11.70%	8.80%	11.70%
34	19.40%	16.70%	13.90%	13.90%	11.10%	11.10%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
36	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
37	16.30%	14.00%	11.60%	11.60%	9.30%	9.30%
38	15.20%	13.10%	10.90%	10.90%	8.70%	8.70%
39	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
41	16.40%	14.60%	14.60%	11.00%	9.10%	9.10%
42	15.80%	14.00%	14.00%	10.50%	8.80%	8.80%
43	15.10%	13.40%	13.40%	10.10%	8.40%	8.40%
44	20.80%	17.60%	16.00%	14.40%	9.60%	8.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Unify Inc. Pension Plan
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Table 2—Page 2 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
46	18.90%	16.00%	14.50%	13.10%	8.70%	7.30%
47	17.90%	15.10%	13.80%	12.40%	8.30%	6.90%
48	16.90%	14.30%	13.00%	11.70%	7.80%	6.50%
49	18.40%	15.90%	14.70%	12.30%	11.00%	7.40%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
51	15.80%	13.70%	12.60%	10.50%	9.50%	6.30%
52	14.30%	12.40%	11.40%	9.50%	8.60%	5.70%
53	12.40%	10.70%	9.90%	8.30%	7.40%	5.00%
54	10.90%	12.30%	13.10%	9.40%	9.40%	6.50%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
56	7.10%	8.10%	8.60%	6.20%	6.20%	4.30%
57	5.30%	6.00%	6.30%	4.60%	4.60%	3.20%
58	3.80%	4.30%	4.50%	3.30%	3.30%	2.30%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
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Table 2—Page 3 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
16	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
17	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
18	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
19	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
21	28.70%	28.70%	28.70%	28.70%	28.70%	28.70%
22	28.50%	28.50%	28.50%	28.50%	28.50%	28.50%
23	28.20%	28.20%	28.20%	28.20%	28.20%	28.20%
24	34.90%	34.90%	27.90%	34.90%	27.90%	20.90%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
26	32.90%	32.90%	26.30%	32.90%	26.30%	19.70%
27	31.10%	31.10%	24.90%	31.10%	24.90%	18.70%
28	29.00%	29.00%	23.20%	29.00%	23.20%	17.40%
29	32.10%	26.80%	21.40%	21.40%	16.10%	21.40%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
31	27.60%	23.00%	18.40%	18.40%	13.80%	18.40%
32	25.50%	21.30%	17.00%	17.00%	12.80%	17.00%
33	23.40%	19.50%	15.60%	15.60%	11.70%	15.60%
34	24.90%	21.30%	17.80%	17.80%	14.20%	14.20%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
36	20.70%	17.70%	14.80%	14.80%	11.80%	11.80%
37	18.90%	16.20%	13.50%	13.50%	10.80%	10.80%
38	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
39	20.90%	18.60%	18.60%	14.00%	11.60%	11.60%
40	20.30%	18.00%	18.00%	13.50%	11.30%	11.30%
41	19.60%	17.40%	17.40%	13.10%	10.90%	10.90%
42	18.90%	16.80%	16.80%	12.60%	10.50%	10.50%
43	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
44	25.40%	21.50%	19.50%	17.60%	11.70%	9.80%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
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Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
46	23.40%	19.80%	18.00%	16.20%	10.80%	9.00%
47	22.40%	19.00%	17.30%	15.50%	10.40%	8.60%
48	21.50%	18.20%	16.50%	14.90%	9.90%	8.30%
49	23.60%	20.50%	18.90%	15.80%	14.20%	9.50%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
51	21.00%	18.20%	16.80%	14.00%	12.60%	8.40%
52	19.10%	16.60%	15.30%	12.80%	11.50%	7.70%
53	17.60%	15.30%	14.10%	11.80%	10.60%	7.10%
54	15.80%	17.90%	18.90%	13.70%	13.70%	9.50%
55	13.50%	15.30%	16.20%	11.70%	11.70%	8.10%
56	11.60%	13.20%	14.00%	10.10%	10.10%	7.00%
57	9.80%	11.10%	11.70%	8.50%	8.50%	5.90%
58	7.50%	8.50%	9.00%	6.50%	6.50%	4.50%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
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Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 2009.
Eligibility	Only participants under the Siemens Pension Plan effective December 31, 2008 are eligible for the plan.
Final Average Pay	
Normal Retirement	
Eligibility	Later of age 65 or completion of three years of vesting service.
Benefit	<p>The annual pension is greater of (a) or (b):</p> <p>(a) 1.125% of AFC up to \$12,000 plus 1.50% of such AFC in excess of \$12,000, all multiplied by years of benefit service. AFC is the average annual total cash compensation in the four consecutive plan years out of the last 10 plan years prior to the normal retirement date which produces the highest such average. AFC will be frozen as of December 31, 2009.</p> <p>(b) The minimum benefit as summarized in the Appendix to the Unify, Inc. Pension Plan.</p>
Early Retirement	
Eligibility	Age 55 with 10 years of vesting service.
Benefit	The annual pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by five-twelfths for each of the first 24 months by which the starting date precedes age 62 and by ½% for each additional month in excess of 24 months. There is no reduction if the starting date is between ages 62 and 65.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Disability Retirement

Eligibility

Ten years of vesting service or qualifies for Workmen's Compensation in connection with the disability.

Benefit

The annual pension that is deferred to age 65 is the accrued benefit (based on normal retirement (a) above) at the time of disablement. The participant shall be credited with vesting and benefit service during the period of disability prior to the earliest commencement of retirement benefits, the participant's death, or the participant's recovery from disability. The disability benefit is payable from age 55 until the earlier of the date on which the participant recovers from disability or the date of the participant's death.

Termination

Eligibility

100% vested with three years of vesting service.

Benefit

The annual pension is determined as in normal retirement (a) above but reduced actuarially if payments begin after age 55 but before age 65.

Death Benefits

Before Retirement

Return of accumulated employee contributions, if any, or if vested right to any portion of accrued benefit or death resulted from injury or accident to which Workmen's Compensation applies, annual pension payable for life to spouse is 50% of reduced joint and 50% survivor benefit, but not less than \$360. If spouse is more than 15 years younger than the member, the pension is reduced by 1% for each year or fraction thereof, by which the difference in age exceeds 15 years.

After Retirement

Return of accumulated employee contributions, if any, guaranteed or if member has a spouse, 50% of the pension which the member would receive under the reduced joint and 50% survivor option will be payable to the spouse for life.

Other Benefits

Certain operating companies receive special minimum benefits based on the terms of agreement when they entered the plan. In addition, certain benefit provisions from prior plans that were subsequently merged into this plan continue.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Cash Balance

Cash Balance Account

Account Balance

The account is increased monthly with pay and interest credits.

Interest Credits

Based on 30-year Treasury rate for the August immediately preceding the plan year with a minimum of 4.06%.

Pay Credits

Based on vesting service:

Service	S200	S300
< 5	2.00%	3.00%
5–9	2.50%	3.75%
10–14	3.00%	4.50%
15–19	4.00%	6.00%
20–24	5.00%	7.50%
25–29	6.00%	9.00%
30 +	7.50%	11.25%

Note that participants will not receive pay credits on or after January 1, 2010.

Minimum Benefit

If a participant was a member of the plan prior to January 1, 2001, then the participant will not receive a benefit less than the minimum benefit accrued under the final average pay formula or any other grandfathered prior plan as of December 31, 2000.

Normal Retirement

Eligibility

Later of age 65 or completion of three years of vesting service.

Benefit

Account balance or actuarially equivalent annuity payable upon retirement.

Termination

Eligibility

100% vested with three years of vesting service.

Benefit

Account balance or actuarially equivalent annuity payable upon retirement.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Disability

Eligibility

Ten years of vesting service or Workmen's Compensation in connection with the disability.

Benefit

Account balance is immediately vested upon termination due to disability. Interest credits granted until the account is paid out or an annuity payment is elected. No pay credits granted unless pay is received.

Death Benefits

Before Retirement

Return of accumulated employee contributions, if any. Account balance or actuarially equivalent annuity payable to beneficiary. Paid regardless of vesting service accrued by the participant.

After Retirement

Return of accumulated employee contributions, if any. Payments to beneficiary based on the optional form selected at the time of the participant's retirement. If the participant received a lump sum payment at retirement, the beneficiary will not receive a death benefit.

Definitions

Vesting Service

From date of hire.

Benefit Service

Elapsed time in years from membership date. Benefit service will be frozen effective December 31, 2009.

Total Cash Compensation

Eligible compensation includes cash compensation, tax-deferred contributions to the Siemens Savings Plan, bonuses, special pay, overtime pay, shift differential, commissions, salary continuation payments, and Section 125 contributions. Compensation shall not exceed the limit described in IRC section 401(a)(17).

Form of Payment

Normal Form of Annuity

50% joint and survivor, if married; life annuity, if single.

Optional Forms

50% joint and survivor, 66⅔% joint and survivor, 75% joint and survivor, 100% joint and survivor, 120-month certain and life, and lump sum (for Cash Balance participants only).

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Lump Sum Cashout

Benefit paid immediately to participant as a lump sum if the actuarial equivalent of the age-65 monthly retirement benefits payable as a life annuity is less than \$5,000.

Actuarial Equivalence

Optional Forms (Excluding
Lump Sum Payments)

7.00% interest and UP 1984 mortality table.

Lump Sum Payments

Interest based on three-segment yield curve and IRC section 417(e) mortality table.

Plan Changes Reflected in the January 1, 2022 Valuation

Effective January 1, 2022, the limits on annual benefits under IRC §415 increased from \$230,000 to \$245,000.

Plan Changes Reflected in the January 1, 2021 Valuation

The January 1, 2021 funding and plan reporting valuations reflected no changes.

Plan Changes Reflected in the January 1, 2020 Valuation

Effective January 1, 2020, the limits on annual benefits under IRC §415 increased from \$225,000 to \$230,000.

Plan Changes Reflected in the January 1, 2019 Valuation

Effective January 1, 2019, the limits on annual benefits under IRC §415 increased from \$220,000 to \$225,000.

Plan Changes Reflected in the January 1, 2018 Valuation

Effective January 1, 2018, the limits on annual benefits under IRC §415 increased from \$215,000 to \$220,000.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Under the American Rescue Plan Act of 2021 (ARPA), the stabilized interest rates for certain purposes will be adjusted once the ARPA stabilization is applied. By default, this stabilization would have applied starting with the 2020 plan year.

During 2021, Unify, Inc. made an election to first apply the ARPA interest rate stabilization (for any purposes) to the Unify Inc. Pension Plan for the 2022 plan year. This Schedule SB reflects stabilized 2022 minimum funding interest rates that are adjusted for ARPA. Via this filing, Unify Inc. will irrevocably commit the Unify Inc. Pension Plan to use of those rates for the 2022 plan year.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2022

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39					1					
40-44										
45-49					1	3	2			
50-54						8	3	11		
55-59					1	5	3	15	11	
60-64					1	7	2	2	34 N/A \$138,588	8
65-69					1	2	3	1	5	2
70+					1				1	1

N-135

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	3,312,240	15,314,326	14,939,572	33,566,138
2023	2,907,135	5,096,174	14,647,078	22,650,388
2024	2,757,712	3,589,640	14,341,871	20,689,223
2025	2,825,996	3,763,665	14,041,811	20,631,472
2026	2,572,792	2,274,924	13,767,866	18,615,582
2027	2,215,370	2,150,444	13,556,662	17,922,476
2028	2,070,834	2,635,241	13,337,967	18,044,042
2029	1,977,774	1,630,560	13,108,055	16,716,389
2030	1,832,566	2,474,164	12,850,477	17,157,206
2031	1,560,692	1,990,144	12,574,188	16,125,024
2032	1,352,448	2,146,956	12,271,815	15,771,219
2033	1,217,804	1,802,420	11,941,563	14,961,786
2034	1,184,033	1,770,386	11,581,840	14,536,258
2035	1,128,402	1,405,814	11,191,359	13,725,575
2036	1,041,499	1,458,130	10,769,283	13,268,912
2037	879,667	1,907,980	10,315,311	13,102,958
2038	825,955	1,067,985	9,829,881	11,723,821
2039	768,934	937,934	9,314,409	11,021,276
2040	724,161	1,120,990	8,771,389	10,616,539
2041	676,039	814,611	8,204,459	9,695,109
2042	636,242	799,416	7,618,392	9,054,050
2043	611,094	770,804	7,018,943	8,400,840
2044	559,840	688,107	6,412,679	7,660,626
2045	517,715	658,761	5,806,813	6,983,289
2046	473,541	592,511	5,208,831	6,274,883
2047	432,794	542,107	4,626,202	5,601,103
2048	391,189	490,600	4,066,101	4,947,891
2049	349,746	438,642	3,535,122	4,323,511
2050	308,638	387,023	3,038,953	3,734,614
2051	268,485	336,636	2,582,202	3,187,323
2052	230,104	288,398	2,168,169	2,686,671
2053	193,732	243,161	1,798,678	2,235,572
2054	160,426	201,634	1,474,153	1,836,213
2055	130,450	164,333	1,193,647	1,488,430
2056	104,083	131,550	955,037	1,190,670
2057	81,418	103,360	755,276	940,054
2058	62,384	79,653	590,643	732,679
2059	46,770	60,163	457,043	563,976
2060	34,270	44,516	350,236	429,022
2061	24,515	32,258	266,050	322,822
2062	17,101	22,894	200,558	240,553
2063	11,624	15,920	150,201	177,745
2064	7,692	10,859	111,868	130,419
2065	4,953	7,278	82,933	95,165

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2066	3,102	4,805	61,237	69,145
2067	1,889	3,137	45,051	50,077
2068	1,118	2,034	33,019	36,171
2069	644	1,317	24,092	26,053
2070	360	857	17,479	18,696
2071	196	563	12,591	13,350

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	8.00%	1.0000	4.44
56.5	8.00%	0.9200	4.16
57.5	8.00%	0.8464	3.89
58.5	12.00%	0.7787	5.47
59.5	12.00%	0.6852	4.89
60.5	15.00%	0.6030	5.47
61.5	20.00%	0.5126	6.30
62.5	25.00%	0.4101	6.41
63.5	20.00%	0.3075	3.91
64.5	20.00%	0.2460	3.17
65.5	35.00%	0.1968	4.51
66.5	20.00%	0.1279	1.70
67.5	30.00%	0.1023	2.07
68.5	35.00%	0.0716	1.72
69.5	35.00%	0.0466	1.13
70	100.00%	0.0303	2.12
Weighted Average			61.36

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

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2047	432,794	542,107	4,626,202	5,601,103
2048	391,189	490,600	4,066,101	4,947,891
2049	349,746	438,642	3,535,122	4,323,511
2050	308,638	387,023	3,038,953	3,734,614
2051	268,485	336,636	2,582,202	3,187,323
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2059	46,770	60,163	457,043	563,976
2060	34,270	44,516	350,236	429,022
2061	24,515	32,258	266,050	322,822
2062	17,101	22,894	200,558	240,553
2063	11,624	15,920	150,201	177,745
2064	7,692	10,859	111,868	130,419

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Unify Inc. Pension Plan
 EIN: 26-2722137 PN: 001

2065	4,953	7,278	82,933	95,165
Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2066	3,102	4,805	61,237	69,145
2067	1,889	3,137	45,051	50,077
2068	1,118	2,034	33,019	36,171
2069	644	1,317	24,092	26,053
2070	360	857	17,479	18,696
2071	196	563	12,591	13,350

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 2009.
Eligibility	Only participants under the Siemens Pension Plan effective December 31, 2008 are eligible for the plan.
Final Average Pay	
Normal Retirement Eligibility	Later of age 65 or completion of three years of vesting service.
Benefit	<p>The annual pension is greater of (a) or (b):</p> <p>(a) 1.125% of AFC up to \$12,000 plus 1.50% of such AFC in excess of \$12,000, all multiplied by years of benefit service. AFC is the average annual total cash compensation in the four consecutive plan years out of the last 10 plan years prior to the normal retirement date which produces the highest such average. AFC will be frozen as of December 31, 2009.</p> <p>(b) The minimum benefit as summarized in the Appendix to the Unify, Inc. Pension Plan.</p>
Early Retirement Eligibility	Age 55 with 10 years of vesting service.
Benefit	The annual pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by five-twelfths for each of the first 24 months by which the starting date precedes age 62 and by ½% for each additional month in excess of 24 months. There is no reduction if the starting date is between ages 62 and 65.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Disability Retirement

Eligibility

Ten years of vesting service or qualifies for Workmen's Compensation in connection with the disability.

Benefit

The annual pension that is deferred to age 65 is the accrued benefit (based on normal retirement (a) above) at the time of disablement. The participant shall be credited with vesting and benefit service during the period of disability prior to the earliest commencement of retirement benefits, the participant's death, or the participant's recovery from disability. The disability benefit is payable from age 55 until the earlier of the date on which the participant recovers from disability or the date of the participant's death.

Termination

Eligibility

100% vested with three years of vesting service.

Benefit

The annual pension is determined as in normal retirement (a) above but reduced actuarially if payments begin after age 55 but before age 65.

Death Benefits

Before Retirement

Return of accumulated employee contributions, if any, or if vested right to any portion of accrued benefit or death resulted from injury or accident to which Workmen's Compensation applies, annual pension payable for life to spouse is 50% of reduced joint and 50% survivor benefit, but not less than \$360. If spouse is more than 15 years younger than the member, the pension is reduced by 1% for each year or fraction thereof, by which the difference in age exceeds 15 years.

After Retirement

Return of accumulated employee contributions, if any, guaranteed or if member has a spouse, 50% of the pension which the member would receive under the reduced joint and 50% survivor option will be payable to the spouse for life.

Other Benefits

Certain operating companies receive special minimum benefits based on the terms of agreement when they entered the plan. In addition, certain benefit provisions from prior plans that were subsequently merged into this plan continue.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Cash Balance

Cash Balance Account

Account Balance

The account is increased monthly with pay and interest credits.

Interest Credits

Based on 30-year Treasury rate for the August immediately preceding the plan year with a minimum of 4.06%.

Pay Credits

Based on vesting service:

Service	S200	S300
< 5	2.00%	3.00%
5–9	2.50%	3.75%
10–14	3.00%	4.50%
15–19	4.00%	6.00%
20–24	5.00%	7.50%
25–29	6.00%	9.00%
30 +	7.50%	11.25%

Note that participants will not receive pay credits on or after January 1, 2010.

Minimum Benefit

If a participant was a member of the plan prior to January 1, 2001, then the participant will not receive a benefit less than the minimum benefit accrued under the final average pay formula or any other grandfathered prior plan as of December 31, 2000.

Normal Retirement

Eligibility

Later of age 65 or completion of three years of vesting service.

Benefit

Account balance or actuarially equivalent annuity payable upon retirement.

Termination

Eligibility

100% vested with three years of vesting service.

Benefit

Account balance or actuarially equivalent annuity payable upon retirement.

Schedule SB Attachment (Form 5500)—2022 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Disability

Eligibility

Ten years of vesting service or Workmen's Compensation in connection with the disability.

Benefit

Account balance is immediately vested upon termination due to disability. Interest credits granted until the account is paid out or an annuity payment is elected. No pay credits granted unless pay is received.

Death Benefits

Before Retirement

Return of accumulated employee contributions, if any. Account balance or actuarially equivalent annuity payable to beneficiary. Paid regardless of vesting service accrued by the participant.

After Retirement

Return of accumulated employee contributions, if any. Payments to beneficiary based on the optional form selected at the time of the participant's retirement. If the participant received a lump sum payment at retirement, the beneficiary will not receive a death benefit.

Definitions

Vesting Service

From date of hire.

Benefit Service

Elapsed time in years from membership date. Benefit service will be frozen effective December 31, 2009.

Total Cash Compensation

Eligible compensation includes cash compensation, tax-deferred contributions to the Siemens Savings Plan, bonuses, special pay, overtime pay, shift differential, commissions, salary continuation payments, and Section 125 contributions. Compensation shall not exceed the limit described in IRC section 401(a)(17).

Form of Payment

Normal Form of Annuity

50% joint and survivor, if married; life annuity, if single.

Optional Forms

50% joint and survivor, 66⅔% joint and survivor, 75% joint and survivor, 100% joint and survivor, 120-month certain and life, and lump sum (for Cash Balance participants only).

Schedule SB Attachment (Form 5500)—2022 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Lump Sum Cashout	Benefit paid immediately to participant as a lump sum if the actuarial equivalent of the age-65 monthly retirement benefits payable as a life annuity is less than \$5,000.
Actuarial Equivalence Optional Forms (Excluding Lump Sum Payments)	7.00% interest and UP 1984 mortality table.
Lump Sum Payments	Interest based on three-segment yield curve and IRC section 417(e) mortality table.

Plan Changes Reflected in the January 1, 2022 Valuation

Effective January 1, 2022, the limits on annual benefits under IRC §415 increased from \$230,000 to \$245,000.

Plan Changes Reflected in the January 1, 2021 Valuation

The January 1, 2021 funding and plan reporting valuations reflected no changes.

Plan Changes Reflected in the January 1, 2020 Valuation

Effective January 1, 2020, the limits on annual benefits under IRC §415 increased from \$225,000 to \$230,000.

Plan Changes Reflected in the January 1, 2019 Valuation

Effective January 1, 2019, the limits on annual benefits under IRC §415 increased from \$220,000 to \$225,000.

Plan Changes Reflected in the January 1, 2018 Valuation

Effective January 1, 2018, the limits on annual benefits under IRC §415 increased from \$215,000 to \$220,000.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Under the American Rescue Plan Act of 2021 (ARPA), the stabilized interest rates for certain purposes will be adjusted once the ARPA stabilization is applied. By default, this stabilization would have applied starting with the 2020 plan year.

During 2021, Unify, Inc. made an election to first apply the ARPA interest rate stabilization (for any purposes) to the Unify Inc. Pension Plan for the 2022 plan year. This Schedule SB reflects stabilized 2022 minimum funding interest rates that are adjusted for ARPA. Via this filing, Unify Inc. will irrevocably commit the Unify Inc. Pension Plan to use of those rates for the 2022 plan year.

UNIFY INC. PENSION PLAN

PLAN SPONSOR: UNIFY INC.

PLAN SPONSOR EIN: 26-2722137

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party		Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
Investments at Fair Value				
		Money market fund		
FIMM Gov Portfolio Instl		FIMM Gov Portfolio Instl	\$ 9,920,374	\$ 9,920,374
		U.S. Government and agency bonds		
Resolution Funding Corp		Resolution Funding Corp Coupon Strips Zero% Jul 15, 2024	258,373	478,334
Resolution Funding Corp		Resolution Funding Corp Coupon Strips Zero% Apr 15, 2029	2,413,793	4,025,549
Resolution Funding Corp		Resolution Funding Corp Principal Strips Zero% Jan 15, 2030	366,345	450,494
Resolution Funding Corp		Resolution Funding Corp Principal Strips Zero% Apr 15, 2030	931,812	1,208,843
U.S. Treasury Bond		U.S. Treasury Bond 4.500% Feb 15, 2036	1,715,687	1,194,739
U.S. Treasury Bond		U.S. Treasury Bond 1.875% Feb 15, 2041	5,421,062	3,986,920
U.S. Treasury Bond		U.S. Treasury Bond 1.875% Nov 15, 2051	1,595,672	1,092,471
U.S. Treasury Bond		U.S. Treasury Bond 2.000% Nov 15, 2041	2,577,791	1,834,113
U.S. Treasury Bond		U.S. Treasury Bond 2.250% Feb 15, 2052	1,944,160	1,334,161
U.S. Treasury Bond		U.S. Treasury Bond 2.875% May 15, 2052	2,271,844	1,941,000
U.S. Treasury Note		U.S. Treasury Note 0.625% May 15, 2030	2,899,895	2,305,844
U.S. Treasury Note		U.S. Treasury Note 0.500% Jun 30, 2027	3,687,392	3,151,163
U.S. Treasury Note		U.S. Treasury Note 0.250% Jun 30, 2025	2,829,194	2,570,302
U.S. Treasury Note		U.S. Treasury Note 0.125% Jul 15, 2023	7,924,071	7,732,423
U.S. Treasury Note		U.S. Treasury Note 0.750% Jan 31 2028	663,135	575,019
U.S. Treasury Note		U.S. Treasury Note 1.125% Feb 15, 2031	3,283,110	2,751,291
U.S. Treasury Note		U.S. Treasury Note 0.125% Feb 28 2023	4,500,000	4,469,985
U.S. Treasury Strip		U.S. Treasury Strip Zero% Nov 15, 2025	6,140,429	6,507,425
		Exchange-traded funds		
IShares Core S&P 500 ETF		IShares Core S& P 500 ETF	2,547,852	6,228,039
Vanguard Ftse Developed		Vanguard Ftse Developed Markets ETF	1,825,963	1,837,447
Vanguard Ftse Emerging		Vanguard Ftse Emerging Markets ETF	1,093,611	1,085,554
Vanguard Mid-Cap ETF		Vanguard Mid Cap ETF	1,347,118	1,233,254
Vanguard Small Cap		Vanguard Small Cap	1,380,293	1,168,783
		Corporate bonds		
AEP Texas Inc		AEP Texas Inc Ser G GLB 04.150% May 01, 2049	338,608	263,176
AEP Texas Inc		AEP Texas Inc Ser H GLB 03.450% Jan 15, 2050	223,947	160,193
AEP Transmission Co LLC		AEP Transmission Co Llc Ser M GLB 03.650% Apr 01, 2050	229,917	176,718
Abbott Laboratories		Abbott Laboratories GLB 04.900% Nov 30, 2046	346,276	297,357
Abbvie Inc		Abbvie Inc GLB 04.875% Nov 14, 2048	624,899	592,770
Adventhealth Obl Grp		Adventhealth Obl Grp Ser E 02.795% Nov 15, 2051	2,000,000	1,279,960
Alexandria Real Estate E		Alexandria Real Estate E Company Guarnt GLB 01.875% Feb 01, 2033	1,842,392	1,362,673
Alexandria Real Estate E		Alexandria Real Estate E Company Guarnt GLB 02.000% May 18, 2032	1,465,485	1,153,005
Amazon.Com Inc		Amazon.com Inc GLB 03.800% Dec 05, 2024	1,696,237	1,570,102
Amazon.Com Inc		Amazon.com Inc GLB 04.800% Dec 05, 2034	17,229	15,017
Amazon.Com Inc		Amazon.com Inc GLB 04.050% Aug 22, 2047	109,118	86,134
Amazon.Com Inc		Amazon.com Inc GLB 02.700% Jun 03, 2060	276,685	170,341
American Honda Finance		American Honda Finance Ser Mtn 01.800% Jan 13, 2031	2,841,930	2,329,558
American Intl Group		American Intl Group GLB 04.500% Jul 16, 2044	95,963	82,894
Apple Inc		Apple Inc GLB 04.500% Feb 23, 2036	2,325,150	1,792,458

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UNIFY INC. PENSION PLAN

PLAN SPONSOR: UNIFY INC.

PLAN SPONSOR EIN: 26-2722137

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party		Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
Investments at Fair Value (Continued)				
Corporate bonds (continued)				
Becton Dickinson And Co		Becton Dickinson And Co 03.700% Jun 06, 2027	\$ 318,681	\$ 315,384
Berkshire Hathaway Fin		Berkshire Hathaway Fin Company Guarnt 05.750% Jan 15, 2040	708,408	730,501
Berkshire Hathaway Fin		Berkshire Hathaway Fin Company Guarnt GLB 04.200% Aug 15, 2048	134,183	111,103
Berkshire Hathaway Inc		Berkshire Hathaway Inc GLB 04.500% Feb 11, 2043	28,218	23,538
Berkshire Hathaway Inc		Berkshire Hathaway Inc GLB 03.125% Mar 15, 2026	1,444,490	1,371,856
Blackrock Inc		Blackrock Inc GLB 01.900% Jan 28, 2031	4,867,508	3,815,272
Boeing Co		Boeing Co GLB 03.550% Mar 01, 2038	1,081,126	812,208
Boeing Co		Boeing Co GLB 04.875% May 01, 2025	1,180,699	1,076,009
BP Cap Markets America		BP Cap Markets America Company Guarnt GLB 03.937% Sep 21, 2028	492,342	468,714
BP Cap Markets America		BP Cap Markets America Company Guarnt 04.234% Nov 06, 2028	1,157,147	1,029,059
Broadcom Inc		Broadcom Inc 144A 03.137% Nov 15, 2035	661,868	491,202
Burlingtn North Santa Fe		Burlingtn North Santa Fe 03.750% Apr 01, 2024	2,814,655	2,534,495
Burlingtn North Santa Fe		Burlingtn North Santa Fe 04.700% Sep 01, 2045	729,580	614,739
Burlingtn North Santa Fe		Burlingtn North Santa Fe 04.150% Dec 15, 2048	279,482	239,397
Burlingtn North Santa Fe		Burlingtn North Santa Fe 03.050% Feb 15, 2051	327,264	231,168
CSX Corp		CSX Corp 05.500% Apr 15, 2041	411,773	371,206
CSX Corp		CSX Corp 04.750% May 30, 2042	162,770	135,800
CSX Corp		CSX Corp GLB 04.250% Nov 01, 2066	393,073	333,794
CSX Corp		CSX Corp GLB 03.250% Jun 01, 2027	584,322	561,330
CSX Corp		CSX Corp GLB 04.650% Mar 01, 2068	328,723	280,451
Capital One Financial Co		Capital One Financial Co GLB 03.800% Jan 31, 2028	839,657	823,953
Caterpillar Inc		Caterpillar Inc GLB 02.600% Sep 19, 2029	4,234,727	3,507,381
Celgene Corp		Celgene Corp GLB 04.550% Feb 20, 2048	801,745	620,739
Cisco Systems Inc		Cisco Systems Inc 05.500% Jan 15, 2040	360,666	309,331
Citigroup Inc		Citigroup Inc 08.125% Jul 15, 2039	1,214,404	1,087,436
Citigroup Inc		Citigroup Inc Subordinated GLB 04.400% Jun 10, 2025	128,810	122,791
Citigroup Inc		Citigroup Inc GLB Var% Jan 29, 2031	2,455,000	2,019,262
Citigroup Inc		Citigroup Inc GLB Var% Mar 31, 2031	1,263,549	1,049,746
Comcast Corp		Comcast Corp Company Guarnt 06.500% Nov 15, 2035	726,139	636,622
Comcast Corp		Comcast Corp Company Guarnt GLB 04.250% Jan 15, 2033	389,076	368,082
Comcast Corp		Comcast Corp Company Guarnt 04.400% Aug 15, 2035	475,456	425,266
Comcast Corp		Comcast Corp Company Guarnt GLB 04.000% Aug 15, 2047	258,719	209,170
Comcast Corp		Comcast Corp Company Guarnt GLB 03.969% Nov 01, 2047	330,003	295,793
Comcast Corp		Comcast Corp Company Guarnt GLB 03.999% Nov 01, 2049	948,973	666,842
Comcast Corp		Comcast Corp Company Guarnt GLB 03.450% Feb 01, 2050	910,646	664,992
Comcast Corp		Comcast Corp Company Guarnt GLB 02.800% Jan 15, 2051	282,857	181,249
Commonwealth Edison		Commonwealth Edison 1st Mortgage 05.900% Mar 15, 2036	1,235,216	1,178,606
Consolidated Edison		Consolidated Edison Ser 07 A 06.300% Aug 15, 2037	849,770	689,195
Consolidated Edison Co O		Consolidated Edison Co O Ser 2017 03.875% Jun 15, 2047	256,507	197,946
Con Edison Co Of Ny Inc		Con Edison Co Of Ny Inc GLB 03.700% Nov 15, 2059	129,541	94,255
Consumers Energy Co		Consumers Energy Co 1st Mortgage GLB 03.750% Feb 15, 2050	207,551	164,921
Costco Wholesale Corp		Costco Wholesale Corp 01.750% Apr 20, 2032	4,504,458	3,455,988
DTE Electric Co		DTE Electric Co 02.850% Oct 01, 2026	1,182,577	1,159,331
Deere & Company		Deere & Company 03.900% Jun 09, 2042	1,779,008	1,374,206
Dominion Resources Inc		Dominion Resources Inc Notes 07.000% Jun 15, 2038	691,922	564,953
Duke Energy Carolinas		Duke Energy Carolinas 1st Ref Mort 06.000% Jan 15, 2038	1,492,158	1,369,485
Duke Energy Progress Inc		Duke Energy Progress Inc 1st Mortgage GLB 04.200% Aug 15, 2045	1,161,287	959,253
Energy Transfer Partners		Energy Transfer Partners 04.050% Mar 15, 2025	2,753,373	2,496,179
Enterprise Products Oper		Enterprise Products Oper Comp Guarnt Ser D GLB 06.875% Mar 01, 2033	476,818	427,553
Enterprise Products Oper		Enterprise Products Oper Company Guarnt 05.100% Feb 15, 2045	280,784	244,166
Essex Portfolio LP		Essex Portfolio LP Company Guarnt GLB 02.650% Mar 15, 2032	1,814,444	1,324,707
Exelon Generation Co LLC		Exelon Generation Co LLC GLB 03.250% Jun 01, 2025	1,397,396	1,340,290

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UNIFY INC. PENSION PLAN

PLAN SPONSOR: UNIFY INC.

PLAN SPONSOR EIN: 26-2722137

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	<u>Investments at Fair Value (Continued)</u>			
		Corporate bonds (continued)		
	Florida Power & Light	Florida Power & Light 1st Mortgage 05.690% Mar 01, 2040	\$ 180,731	\$ 151,087
	Florida Power & Light	Florida Power & Light 1st Mortgage 03.800% Dec 15, 2042	403,062	336,652
	Florida Power & Light Co	Florida Power & Light Co 1st Mortgage 04.050% Oct 01, 2044	368,633	310,984
	Florida Power & Light Co	Florida Power & Light Co 1st Mortgage GLB 03.990% Mar 01, 2049	908,139	658,827
	General Motors Finl Co	General Motors Finl Co Company Guarnt GLB 03.950% Apr 13, 2024	2,773,646	2,549,638
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB 06.250% Feb 01, 2041	939,438	792,320
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Apr 23, 2029	280,616	251,631
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB 02.600% Feb 07, 2030	1,634,428	1,368,381
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Jul 21, 2032	520,000	404,841
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Feb 24, 2033	1,270,000	1,034,809
	Home Depot Inc	Home Depot Inc GLB 04.875% Feb 15, 2044	295,418	240,438
	Hyundai Capital America	Hyundai Capital America 144A 04.300% Feb 01, 2024	1,762,440	1,608,480
	Inter American Dev Bank	Inter American Dev Bank Sr Unsecured 04.375% Jan 24, 2044	4,234,450	3,006,050
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Feb 01, 2028	2,839,407	2,558,811
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Jan 23, 2029	1,425,404	1,236,322
	JPMorgan Chase & Co	JPMorgan Chase & Co Subordinated GLB Var% May 13, 2031	520,000	429,702
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Jul 25, 2033	1,145,000	1,095,399
	Johnson & Johnson	Johnson & Johnson GLB 04.375% Dec 05, 2033	2,454,224	1,797,935
	Johnson & Johnson	Johnson & Johnson GLB 03.625% Mar 03, 2037	1,401,397	1,189,737
	Johnson & Johnson	Johnson & Johnson GLB 03.400% Jan 15, 2038	42,957	38,509
	Kinder Morgan Inc/Delawa	Kinder Morgan Inc/ Delawa Company Guarnt 144A 05.625% Nov 15, 2023	2,800,525	2,501,325
	MPLX LP	MPLX LP GLB 04.800% Feb 15, 2029	1,761,255	1,478,374
	Mars Inc	Mars Inc Company Guarnt 144A 03.600% Apr 01, 2034	2,473,900	1,739,080
	Mars Inc	Mars Inc 144A 01.625% Jul 16, 2032	1,828,926	1,362,618
	Mass Institute Of Tech	Mass Institute Of Tech 04.678% Jul 01, 2114	506,211	433,896
	Mass Institute Of Tech	Mass Institute Of Tech 03.885% Jul 01, 2116	1,420,788	918,048
	Mcdonald's Corp	Mcdonald's Corp Ser Mtn 03.700% Jan 30, 2026	941,825	895,473
	Medtronic Inc	Medtronic Inc Company Guarnt GLB 04.375% Mar 15, 2035	1,410,559	1,067,423
	Memorial Sloan-Kettering	Memorial Sloan Kettering 04.125% Jul 01, 2052	270,493	227,761
	Merck & Co Inc	Merck & Co Inc GLB 02.750% Feb 10, 2025	386,005	374,037
	Metlife Inc	Metlife Inc 04.875% Nov 13, 2043	439,816	360,803
	Metlife Inc	Metlife Inc GLB 04.050% Mar 01, 2045	414,504	336,080
	Microsoft Corp	Microsoft Corp GLB 03.450% Aug 08, 2036	2,909,450	2,223,550
	Microsoft Corp	Microsoft Corp GLB 02.675% Jun 01, 2060	0	355,416
	Midamerican Energy Co	Midamerican Energy Co 1st Mortgage 04.800% Sep 15, 2043	1,478,879	1,280,165
	Morgan Stanley	Morgan Stanley Ser Gmtn GLB 03.875% Jan 27, 2026	908,928	860,977
	Morgan Stanley	Morgan Stanley GLB Var% Jan 21, 2033	2,570,000	2,086,326
	Nestle Holdings Inc	Nestle Holdings Inc Company Guarnt 144A 02.500% Sep 14, 2041	4,291,905	3,003,645
	Ny & Presbyterian Hospit	Ny & Presbyterian Hospit Ser 2019 03.954% Aug 01, 2119	145,000	101,027
	Northern States Pwr-Minn	Northern States Pwr Minn 1st Mortgage 03.400% Aug 15, 2042	508,880	403,981
	Northern States Pwr-Minn	Northern States Pwr Minn 1st Mortgage GLB 02.900% Mar 01, 2050	209,968	151,875
	NVIDIA Corp	NVIDIA Corp GLB 03.700% Apr 01, 2060	214,374	160,009
	PECO Energy Co	PECO Energy Co 1st Ref Mort GLB 04.150% Oct 01, 2044	153,610	128,264
	Pacific Life GF II	Pacific Life GF II Secured 144A 02.450% Jan 11, 2032	2,995,230	2,348,070
	Pacificorp	Pacificorp 1st Mortgage 05.750% Apr 01, 2037	173,874	142,940
	Pacificorp	Pacificorp 1st Mortgage 02.700% Sep 15, 2030	199,640	172,462

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UNIFY INC. PENSION PLAN

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PLAN SPONSOR EIN: 26-2722137

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ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Investments at Fair Value (Continued)			
		Corporate bonds (continued)		
	Pfizer Inc	Pfizer Inc GLB 04.125% Dec 15, 2046	\$ 1,806,317	\$ 1,544,604
	Pfizer Inc	Pfizer Inc GLB 04.100% Sep 15, 2038	2,346,054	1,623,903
	Piedmont Natural Gas Co	Piedmont Natural Gas Co GLB 03.350% Jun 01, 2050	223,396	151,562
	Pres & Fellows Of Harvar	Pres & Fellows Of Harvar 03.150% Jul 15, 2046	299,490	230,085
	Procter & Gamble Co/The	Procter & Gamble Co/ The GLB 03.550% Mar 25, 2040	3,524,070	2,604,450
	Procter & Gamble Co/The	Procter & Gamble Co/ The GLB 03.600% Mar 25, 2050	463,762	330,840
	Prudential Financial Inc	Prudential Financial Inc Ser Mtn 03.700% Mar 13, 2051	640,928	492,346
	Prudential Financial Inc	Prudential Financial Inc Ser Mtn GLB 02.100% Mar 10, 2030	1,657,432	1,302,287
	Public Service Colorado	Public Service Colorado 1st Mortgage GLB 04.050% Sep 15, 2049	124,627	99,262
	Public Service Colorado	Public Service Colorado 1st Mortgage Ser 36 GLB 02.700% Jan 15, 2051	108,076	71,433
	Pub Svc Elec & Gas	Pub Svc Elec & Gas Ser Mtn 03.650% Sep 01, 2042	177,456	144,038
	Schering Plough	Schering Plough Company Guarnt 06.500% Dec 01, 2033	1,692,163	1,196,358
	Sempra Energy	Sempra Energy 06.000% Oct 15, 2039	861,446	722,730
	Sherwin-Williams Co	Sherwin Williams Co GLB 02.300% May 15, 2030	1,429,475	1,175,739
	Southern Cal Edison	Southern Cal Edison 1st Ref Mort Ser 13 A 03.900% Mar 15, 2043	407,770	317,754
	Stanford Health Care	Stanford Health Care 03.027% Aug 15, 2051	2,000,000	1,325,580
	Synchrony Financial	Synchrony Financial GLB 05.150% Mar 19, 2029	375,188	356,692
	Teachers Insur & Annuity	Teachers Insur & Annuity Subordinated 144A 04.900% Sep 15, 2044	3,398,575	2,299,225
	Time Warner Cable Inc	Time Warner Cable Inc GLB 06.550% May 01, 2037	1,205,073	1,008,475
	Princeton University	Princeton University 05.700% Mar 01, 2039	1,913,990	1,368,902
	UDR Inc	UDR Inc Comp Guarnt Ser Mtn GLB 02.100% Aug 01, 2032	1,832,853	1,320,036
	UDR Inc	UDR Inc Comp Guarnt Ser Mtn GLB 02.100% Jun 15, 2033	1,461,420	1,062,735
	Union Pacific Corp	Union Pacific Corp 04.250% Apr 15, 2043	509,661	400,947
	Union Pacific Corp	Union Pacific Corp 04.375% Nov 15, 2065	630,607	469,280
	Union Pacific Corp	Union Pacific Corp GLB 03.750% Feb 05, 2070	139,937	102,677
	United Parcel Service	United Parcel Service GLB 06.200% Jan 15, 2038	1,439,440	1,106,370
	United Parcel Service	United Parcel Service 04.875% Nov 15, 2040	501,784	413,228
	United Parcel Service	United Parcel Service 03.750% Nov 15, 2047	362,090	333,736
	US Bancorp	US Bancorp Subordinated GLB Var% Jul 22, 2033	620,000	590,240
	United Technologies Corp	United Technologies Corp 06.050% Jun 01, 2036	847,325	675,259
	United Technologies Corp	United Technologies Corp GLB 04.500% Jun 01, 2042	174,241	154,102
	United Technologies Corp	United Technologies Corp GLB 04.150% May 15, 2045	1,048,233	880,877
	United Technologies Corp	United Technologies Corp GLB 03.750% Nov 01, 2046	126,037	89,317
	United Technologies Corp	United Technologies Corp GLB 04.625% Nov 16, 2048	47,206	40,851
	Unitedhealth Group Inc	Unitedhealth Group Inc 05.950% Feb 15, 2041	490,009	493,174
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.625% Nov 15, 2041	297,000	254,911
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.750% Jul 15, 2045	1,359,471	1,129,526
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.450% Dec 15, 2048	277,075	223,298
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 03.500% Aug 15, 2039	2,340,140	1,565,110
	Verizon Communications	Verizon Communications GLB 02.650% Nov 20, 2040	951,980	679,550
	Virginia Elec & Power Co	Virginia Elec & Power Co Ser B GLB 04.200% May 15, 2045	32,423	24,541
	Virginia Elec & Power Co	Virginia Elec & Power Co Ser C GLB 04.000% Nov 15, 2046	336,634	264,563
	Visa Inc	Visa Inc GLB 01.900% Apr 15, 2027	4,170,720	3,608,200
	Wells Fargo & Company	Wells Fargo & Company Subordinated Ser M GLB 03.450% Feb 13, 2023	2,228,909	2,180,914

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UNIFY INC. PENSION PLAN

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ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
Investments at Fair Value (Continued)				
		Corporate bonds (continued)		
	Wells Fargo & Company	Wells Fargo & Company Subordinated Ser Mtn 04.650% Nov 04, 2044	\$ 178,654	\$ 148,244
	Wells Fargo & Company	Wells Fargo & Company Subd Ser Gmnt GLB 04.900% Nov 17, 2045	522,069	420,175
	Wells Fargo & Company	Wells Fargo & Company Subordinated Ser Mtn 04.400% Jun 14, 2046	1,582,298	1,101,316
	Wells Fargo & Company	Wells Fargo & Company Ser Mtn Var% Oct 30, 2030	395,000	336,738
	Wells Fargo & Company	Wells Fargo & Company Ser Mtn Var% Feb 11, 2031	355,000	294,806
	Williams Cos	Williams Cos 07.750% Jun 15, 2031	1,237,830	1,039,480
		Foreign bonds		
	Actavis Funding Scs	Actavis Funding Scs Company Guarnt GLB 04.850% Jun 15, 2044	430,988	357,442
	Alcan Inc	Alcan Inc GLB 07.250% Mar 15, 2031	492,434	420,294
	Alibaba Group Holding	Alibaba Group Holding GLB 04.000% Dec 06, 2037	2,383,661	1,622,891
	USD America Movil Sa	USD America Movil Sa 6.125% Nov 15, 2037	521,989	538,957
	USD America Movil Sa	USD America Movil Sa 4.375% Jul 16, 2042	291,178	261,653
	USD BHP Finance Usa	USD BHP Finance Usa 5.000% Sep 30, 2043	909,221	809,416
	USD Canadian Natl Rr	USD Canadian Natl Rr 3.650% Feb 03, 2048	487,344	393,656
	USD Chile	USD Chile 2.550% Jul 27, 2033	1,570,637	1,231,445
	Rabobank Nederland	Rabobank Nederland Cgtd Ser Bknt GLB 05.250% May 24, 2041	3,504,109	2,590,296
	Deutsche Telekom	Deutsche Telekom Company Guarnt GLB 09.250% Jun 01, 2032	649,734	504,008
	Diageo Capital Plc	Diageo Capital Plc Company Guarnt GLB 02.375% Oct 24, 2029	510,344	440,531
	Diageo Capital Plc	Diageo Capital Plc Company Guarnt GLB 02.125% Apr 29, 2032	1,766,398	1,397,008
	USD France Telecom	USD France Telecom 5.375% Jan 13, 2042	772,275	675,165
	USD Hsbc Hldgs Plc	USD Hsbc Hldgs Plc 6.500% May 02, 2036	778,196	637,541
	Lloyds Banking Group Plc	Lloyds Banking Group Plc Subordinated GLB 04.582% Dec 10, 2025	421,040	386,640
	USD Lloyds Bk Gr Plc	USD Lloyds Bk Gr Plc 4.500% Nov 04, 2024	1,183,316	1,045,972
	Mizuho Fin Grp Cayman 3	Mizuho Fin Grp Cayman 3 Company Guarnt 144A 04.600% Mar 27, 2024	1,772,217	1,583,548
	Cooperatieve Rabobank UA	Cooperatieve Rabobank UA 144A Var% Aug 22, 2028	2,372,055	2,282,969
	USD Rio Tinto Financ	USD Rio Tinto Financ 4.125% Aug 21, 2042	179,806	156,006
	USD Shell Intl Fin	USD Shell Intl Fin 3.625% Aug 21, 2042	139,022	105,231
	USD Shell Intl Fin	USD Shell Intl Fin 4.550% Aug 12, 2043	496,522	430,455
	Shell International Fin	Shell International Fin Company Guarnt GLB 04.000% May 10, 2046	571,214	480,168
	Societe Generale	Societe Generale 144A 02.625% Oct 16, 2024	1,770,303	1,619,769
	UBS Group AG	UBS Group AG SER 144A 02.746% Feb 11, 2033	1,835,000	1,423,153
	Total investments		<u>\$ 271,686,633</u>	<u>\$ 233,331,656</u>

See independent auditor's report.