

<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>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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
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. ATTENTION HUMAN RESOURCES 2160 W. BROADWAY RD, STE 103 MESA, AZ 85202
2b	Employer Identification Number (EIN) 26-2722137
2c	Plan Sponsor's telephone number 469-610-3985
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	Filed with authorized/valid electronic signature.	10/11/2024	TAMMY LARGE
	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

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 1048
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 120 6a(2) 82 6b 533 6c 360 6d 975 6e 39 6f 1014 6g(1) 6g(2) 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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
▶ 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 UNIFY INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF UNIFY INC.	D Employer Identification Number (EIN) 26-2722137
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 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	235423133	
b	Actuarial value	2b	235423133	
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	544	177160288	177160288
b	For terminated vested participants	384	41399904	41399904
c	For active participants	120	22065166	22076853
d	Total	1048	240625358	240637045
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	5.14 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	421554	
c	Target normal cost	6c	421554	

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.

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>ROBERT S. PRICE, JR.</div> <div>Type or print name of actuary</div> <div>AON CONSULTING, INC.</div> <div>Firm name</div> <div>MSC# 17838 P.O. BOX 551343 ATLANTA, GA 30355</div> <div>Address of the firm</div>	<div>09/17/2024</div> <div>Date</div> <div>23-05794</div> <div>Most recent enrollment number</div> <div>404-261-3400</div> <div>Telephone number (including area code)</div>
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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)	23420743	9571442
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)	23420743	9571442
10	Interest on line 9 using prior year's actual return of <u>-16.54</u> %	-3873791	-1583117
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>5.31</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)	19546952	7988325

Part III Funding Percentages			
14	Funding target attainment percentage	14	86.39 %
15	Adjusted funding target attainment percentage	15	86.39 %
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	119.69 %
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
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
			☐ 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
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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
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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
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	421554	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	32749189	2999194	
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	3420748	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	3420748	0	3420748
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)
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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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
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	
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	
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)

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	180472	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	163214	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	76497	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)

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

35-1346211

(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	67408	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SCOTT SEGAL

335 BISCAYNE BLVD WAY # 3405
MIAMI, FL 33131

(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?
50	NONE	22158	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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
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	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	2153381
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	9920374	5334159
(2) U.S. Government securities	1c(2)	47610076	52201364
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	103561035	102925835
(B) All other	1c(3)(B)	49540155	46205196
(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	23062346

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	235423133	231882281
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	170836	12494
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	170836	12494
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	235252297	231869787

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)	456817	
(B) U.S. Government securities	2b(1)(B)	665868	
(C) Corporate debt instruments	2b(1)(C)	6322519	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	453611	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7898815
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	873	
(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)		873
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	103781011	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	102483995	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	8245876	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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		242288
d Total income. Add all income amounts in column (b) and enter total	2d		17684868

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	20092168	
(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)		20092168
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	67408	
(5) Investment advisory and investment management fees	2i(5)	163964	
(6) Bank or trust company trustee/custodial fees	2i(6)	76497	
(7) Actuarial fees	2i(7)	180472	
(8) Legal fees	2i(8)	22158	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	464711	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		975210
j Total expenses. Add all expense amounts in column (b) and enter total	2j		21067378

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3382510
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**

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

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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 483694.

<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>2023</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
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 30
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) 2023 v. 230707		

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) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 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 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: <u>5.0</u> % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: <u>93.1</u> % High-Yield Debt: <u>1.9</u> % Real Assets: _____ % Cash or Cash Equivalents: _____ % Other: _____ % b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☒ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 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. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No 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: ☐ Yes. ☐ 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. ☐ 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. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☒ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

UNIFY INC. PENSION PLAN

Financial Report

December 31, 2023

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Independent Auditor's Report

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

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and Consultants

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INDEPENDENT AUDITOR'S REPORT

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, 2023 and 2022, 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, 2023 and 2022 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, 2023 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, Szymanski & Company, P.S.C.

Louisville, Kentucky
September 30, 2024

UNIFY INC. PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS December 31, 2023 and 2022

	2023	2022
ASSETS		
Investments at fair value	\$ 229,728,900	\$ 233,331,656
Accrued income	<u>2,153,381</u>	<u>2,091,477</u>
Total assets	231,882,281	235,423,133
LIABILITIES		
Accrued expenses	<u>12,494</u>	<u>170,836</u>
Net assets available for benefits	<u>\$ 231,869,787</u>	<u>\$ 235,252,297</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, 2023 and 2022

	2023	2022
Additions (subtractions)		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 9,542,892	\$ (55,857,667)
Interest and dividends	7,899,688	7,623,796
Other income	242,288	242,606
Total additions (subtractions)	17,684,868	(47,991,265)
Deductions		
Benefits paid to participants	20,092,168	18,258,695
Administrative expenses	975,210	884,101
Total deductions	21,067,378	19,142,796
Net decrease	(3,382,510)	(67,134,061)
Net assets available for benefits:		
Beginning of year	235,252,297	302,386,358
End of year	\$ 231,869,787	\$ 235,252,297

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

Years Ended December 31, 2023 and 2022

	2023	2022
Actuarial present value of accumulated Plan benefits		
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 186,262,651	\$ 178,769,002
Other participants	<u>52,266,837</u>	<u>63,808,302</u>
Total vested benefits	238,529,488	242,577,304
Nonvested benefits	<u>4,080</u>	<u>9,939</u>
Total actuarial present value of accumulated Plan benefits	<u><u>\$ 238,533,568</u></u>	<u><u>\$ 242,587,243</u></u>

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

Years Ended December 31, 2023 and 2022

	2023	2022
Actuarial present value of accumulated Plan benefits at beginning of year	<u>\$ 242,587,243</u>	<u>\$ 307,749,868</u>
Increase (decrease) during the year attributable to:		
Interest accumulation	11,633,185	7,765,657
Benefits paid	(20,092,168)	(18,258,695)
Change in actuarial assumptions	4,141,438	(53,993,220)
Other changes	<u>263,870</u>	<u>(676,367)</u>
Net decrease	<u>(4,053,675)</u>	<u>(65,162,625)</u>
Actuarial present value of accumulated Plan benefits at end of year	<u><u>\$ 238,533,568</u></u>	<u><u>\$ 242,587,243</u></u>

See accompanying notes to the financial statements.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

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 and the Plan were acquired by ATOS S.E.

On September 30, 2023, the Company and the Plan were acquired by Mitel US Holdings, Inc.

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, 2023 and 2022

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, 2023, 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, 2023 and 2022

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, 2023 and 2022

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 2024 Plan year, the preliminary minimum required contribution is \$3,777,199. This preliminary required contribution will be made in four quarterly installments of \$944,300 beginning in 2025. The minimum required contribution for the year ended December 31, 2023 was \$3,420,748. There was no minimum required contribution for the year ended December 31, 2022.

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, 2023 and 2022

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 appreciation (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 appreciation (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, 2023 and 2022

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, 2024 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	4.77%
Assumed Asset Valuation Method	Fair market value
Assumed Average Rate of Return	4.77%
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 5.00 percent to 4.77 percent and from 2.60 percent to 5.00 percent as of January 1, 2024 and 2023, respectively, and a change in the mortality assumption from the 2023 generational mortality table for annuitants and non-annuitants to the 2024 generational mortality table for annuitants and non-annuitants. 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, 2024. 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, 2023 and 2022

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, 2023 and 2022, 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>2023</u>	<u>2022</u>
<u>Net Assets Available for Benefits Held by Trustee</u>		
Investments at fair value	\$ 229,728,900	\$ 233,331,656
Accrued income	<u>2,153,381</u>	<u>2,091,477</u>
	<u>\$ 231,882,281</u>	<u>\$ 235,423,133</u>
	<u>2023</u>	<u>2022</u>
<u>Statements of Changes in Net Assets Available for Benefits</u>		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 9,542,892	\$ (55,857,667)
Interest and dividends	7,899,688	7,623,796
Other income	<u>242,288</u>	<u>242,606</u>
	<u>\$ 17,684,868</u>	<u>\$ (47,991,265)</u>

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

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, 2023 and 2022.

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, 2023 and 2022

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, 2023 and 2022:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 5,334,159	\$ 0	\$ 0	\$ 5,334,159
U.S. Government and agency bonds	45,764,856	6,436,508	0	52,201,364
Exchange-traded funds	11,625,444	0	0	11,625,444
Corporate bonds	0	138,400,045	0	138,400,045
Foreign bonds	0	22,167,888	0	22,167,888
Total assets in the fair value hierarchy	<u>\$ 62,724,459</u>	<u>\$ 167,004,441</u>	<u>\$ 0</u>	<u>\$ 229,728,900</u>

	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>

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, 2023 and 2022 in the amount of \$975,210 and \$884,101, respectively. The Company provides certain administrative services at no cost to the Plan.

UNIFY INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

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 2023, the ceiling is \$6,750 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, 2023 and 2022

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 September 30, 2024, the date the financial statements were available to be issued.

Effective January 1, 2024, the Plan was restated to reflect the Plan Sponsor ownership changed as disclosed in Note 1.

--- SUPPLEMENTAL SCHEDULES ---

Schedule SB Attachment (Form 5500)—2023 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2023

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										
40-44					1					
45-49					1	3	1			
50-54					1	6	5	3		
55-59					1	5	4	14	15	
60-64						6	2	1	20 N/A \$143,192	12
65-69					1	2	4		5	3
70+					2				1	1

N-120

Schedule SB Attachment (Form 5500)—2023 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 2023), 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	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2023), without regard to interest rate stabilization
1st Segment Rate	2.13%
2nd Segment Rate	3.62%
3rd Segment Rate	3.93%
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	2023 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d) and IRS Notice 2022-22
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%)

Schedule SB Attachment (Form 5500)—2023 Plan Year

Unify Inc. Pension Plan

EIN: 26-2722137 PN: 001

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 \$265,000.
Valuation of Plan Assets	Fair market value.
Trust Expenses Included in Target Normal Cost	\$421,554
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

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)—2023 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)—2023 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)—2023 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)—2023 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)—2023 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%			

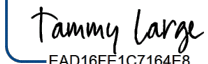
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide 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	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. ATTENTION HUMAN RESOURCES 2160 W. BROADWAY RD, STE 103 MESA AZ 85202	2b Employer Identification Number (EIN) 26-2722137
	2c Plan Sponsor's telephone number 469-610-3985
	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	 EAD16FE1C7164E8...	10/11/2024	TAMMY LARGE
	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 (2023)
v. 2300728

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, 048
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 120 6a(2) 82 6b 533 6c 360 6d 975 6e 39 6f 1, 014 6g(1) 6g(2) 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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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, 2023

(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><u>Series of transactions in excess of five percent of Plan assets</u></i>							
*Bank of America	Fimm Gov Portfolio Instl	\$ 49,566,987	\$ 0	\$ 0	\$ 49,566,987	\$ 49,566,987	\$ 0
*Bank of America	Fimm Gov Portfolio Instl	0	54,153,203	0	54,153,203	54,153,203	0
*Bank of America	Bank of America Temporary Overnight Deposit	18,644,720	0	0	18,644,720	18,644,720	0
*Bank of America	Bank of America Temporary Overnight Deposit	0	18,644,720	0	18,644,720	18,644,720	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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ **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 UNIFY INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF UNIFY INC.	D Employer Identification Number (EIN) 26-2722137
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>2023</u>
2	Assets:
a Market value	2a 235,423,133
b Actuarial value	2b 235,423,133
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	544 177,160,288 177,160,288
b For terminated vested participants	384 41,399,904 41,399,904
c For active participants	120 22,065,166 22,076,853
d Total	1,048 240,625,358 240,637,045
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 5.14%
6	Target normal cost
a Present value of current plan year accruals	6a 0
b Expected plan-related expenses	6b 421,554
c Target normal cost	6c 421,554

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>	09/17/2024
	Signature of actuary	Date
	ROBERT S. PRICE, JR.	2305794
	Type or print name of actuary	Most recent enrollment number
	AON CONSULTING, INC.	404-261-3400
	Firm name	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 ☐

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).....	23,420,743	9,571,442
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).....	23,420,743	9,571,442
10 Interest on line 9 using prior year's actual return of <u>-16.54</u> %.....	-3,873,791	-1,583,117
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>5.31</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).....	19,546,952	7,988,325

Part III Funding Percentages

14 Funding target attainment percentage.....	14	86.39%
15 Adjusted funding target attainment percentage.....	15	86.39%
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	119.69%
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 5.00 %	3rd segment 5.74 %	☐ 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	421,554	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	32,749,189	2,999,194	
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	3,420,748	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	3,420,748	0	3,420,748
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)—2023 Plan Year
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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)—2023 Plan Year
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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 2023), 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	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2023), without regard to interest rate stabilization
1st Segment Rate	2.13%
2nd Segment Rate	3.62%
3rd Segment Rate	3.93%
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	2023 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d) and IRS Notice 2022-22
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%)

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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 \$265,000.
Valuation of Plan Assets	Fair market value.
Trust Expenses Included in Target Normal Cost	\$421,554
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
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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)—2023 Plan Year
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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%

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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%

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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%

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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%

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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)—2023 Plan Year
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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)—2023 Plan Year

Unify Inc. Pension Plan

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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)—2023 Plan Year

Unify Inc. Pension Plan

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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	\$200	\$300
< 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)—2023 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)—2023 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, 2023 Valuation

Effective January 1, 2023, the limits on annual benefits under IRC §415 increased from \$230,000 to \$265,000.

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.

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.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2023

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										
40-44					1					
45-49					1	3	1			
50-54					1	6	5	3		
55-59					1	5	4	14	15	
60-64						6	2	1	20 N/A \$143,192	12
65-69					1	2	4		5	3
70+					2				1	1

N-120

Schedule SB Attachment (Form 5500)—2023 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
2023	3,050,820	17,985,782	15,117,583	36,154,185
2024	2,719,808	3,196,847	14,822,784	20,739,439
2025	2,697,889	2,923,559	14,492,140	20,113,588
2026	2,482,312	2,061,792	14,206,302	18,750,406
2027	2,131,577	1,869,587	13,998,971	18,000,135
2028	1,905,183	2,639,963	13,767,682	18,312,828
2029	1,857,728	1,521,247	13,542,098	16,921,073
2030	1,708,067	2,275,670	13,289,252	17,272,989
2031	1,377,152	1,796,927	13,016,987	16,191,066
2032	1,170,987	1,958,140	12,718,361	15,847,488
2033	1,043,940	1,619,235	12,391,428	15,054,603
2034	1,022,952	1,592,590	12,034,429	14,649,971
2035	941,459	1,189,184	11,645,893	13,776,536
2036	844,391	1,292,627	11,224,788	13,361,806
2037	689,049	1,748,081	10,770,638	13,207,768
2038	645,224	916,447	10,283,680	11,845,351
2039	596,037	793,891	9,765,062	11,154,990
2040	556,060	984,312	9,216,998	10,757,370
2041	514,366	686,638	8,642,846	9,843,850
2042	481,901	680,049	8,047,113	9,209,063
2043	464,081	660,463	7,435,328	8,559,872
2044	422,672	587,235	6,813,924	7,823,831
2045	388,572	567,527	6,190,068	7,146,167
2046	353,802	511,140	5,571,309	6,436,251
2047	323,128	470,597	4,965,306	5,759,031
2048	291,805	428,814	4,379,577	5,100,196
2049	260,792	386,241	3,821,179	4,468,212
2050	230,070	343,467	3,296,387	3,869,924
2051	200,093	301,200	2,810,486	3,311,779
2052	171,515	260,220	2,367,501	2,799,236
2053	144,354	221,304	1,969,962	2,335,620
2054	119,555	185,134	1,618,915	1,923,604
2055	97,241	152,240	1,313,935	1,563,416
2056	77,615	122,978	1,053,263	1,253,856
2057	60,739	97,510	834,083	992,332
2058	46,559	75,832	652,756	775,147
2059	34,919	57,797	505,135	597,851
2060	25,592	43,146	386,820	455,558
2061	18,308	31,536	293,402	343,246
2062	12,770	22,566	220,671	256,007
2063	8,676	15,815	164,757	189,248
2064	5,739	10,866	122,252	138,857
2065	3,692	7,330	90,248	101,270
2066	2,310	4,868	66,332	73,510

Schedule SB Attachment (Form 5500)—2023 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
2067	1,405	3,193	48,564	53,162
2068	831	2,078	35,422	38,331
2069	477	1,349	25,723	27,549
2070	267	878	18,578	19,723
2071	145	577	13,326	14,048
2072	77	384	9,478	9,939

Schedule SB Attachment (Form 5500)—2023 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 32,749,189	January 1, 2023	15	\$ 2,999,194

Schedule SB Attachment (Form 5500)—2023 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)—2023 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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2023	3,050,820	17,985,782	15,117,583	36,154,185
2024	2,719,808	3,196,847	14,822,784	20,739,439
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2044	422,672	587,235	6,813,924	7,823,831
2045	388,572	567,527	6,190,068	7,146,167
2046	353,802	511,140	5,571,309	6,436,251
2047	323,128	470,597	4,965,306	5,759,031
2048	291,805	428,814	4,379,577	5,100,196
2049	260,792	386,241	3,821,179	4,468,212
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2054	119,555	185,134	1,618,915	1,923,604
2055	97,241	152,240	1,313,935	1,563,416
2056	77,615	122,978	1,053,263	1,253,856
2057	60,739	97,510	834,083	992,332
2058	46,559	75,832	652,756	775,147
2059	34,919	57,797	505,135	597,851
2060	25,592	43,146	386,820	455,558
2061	18,308	31,536	293,402	343,246
2062	12,770	22,566	220,671	256,007
2063	8,676	15,815	164,757	189,248
2064	5,739	10,866	122,252	138,857
2065	3,692	7,330	90,248	101,270
2066	2,310	4,868	66,332	73,510

Schedule SB Attachment (Form 5500)—2023 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
2067	1,405	3,193	48,564	53,162
2068	831	2,078	35,422	38,331
2069	477	1,349	25,723	27,549
2070	267	878	18,578	19,723
2071	145	577	13,326	14,048
2072	77	384	9,478	9,939

Schedule SB Attachment (Form 5500)—2023 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

The annual pension is greater of (a) or (b):

(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.

(b) The minimum benefit as summarized in the Appendix to the Unify, Inc. Pension Plan.

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 $\frac{1}{2}\%$ 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)—2023 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)—2023 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)—2023 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)—2023 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, 2023 Valuation

Effective January 1, 2023, the limits on annual benefits under IRC §415 increased from \$230,000 to \$265,000.

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

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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.

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.

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, 2023

(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			
	FIMM Gov Portfolio Instl	Money market fund FIMM Gov Portfolio Instl	\$ 5,334,159	\$ 5,334,159
		U.S. Government and agency bonds		
	Resolution Funding Corp	Resolution Funding Corp Coupon Strips Zero% Jul 15, 2024	258,373	500,266
	Resolution Funding Corp	Resolution Funding Corp Coupon Strips Zero% Apr 15, 2029	2,413,793	4,195,623
	Resolution Funding Corp	Resolution Funding Corp Principal Strips Zero% Jan 15, 2030	366,345	473,741
	Resolution Funding Corp	Resolution Funding Corp Principal Strips Zero% Apr 15, 2030	931,812	1,266,878
	U.S. Treasury Bond	U.S. Treasury Bond 4.500% Feb 15, 2036	1,715,687	1,191,352
	U.S. Treasury Bond	U.S. Treasury Bond 1.125% May 15, 2040	2,877,344	3,235,950
	U.S. Treasury Bond	U.S. Treasury Bond 1.875% Feb 15, 2041	5,421,062	4,042,304
	U.S. Treasury Bond	U.S. Treasury Bond 1.875% Nov 15, 2051	1,595,672	1,085,402
	U.S. Treasury Bond	U.S. Treasury Bond 2.000% Nov 15, 2041	2,577,791	1,852,040
	U.S. Treasury Bond	U.S. Treasury Bond 2.250% Feb 15, 2052	1,944,160	1,323,996
	U.S. Treasury Bond	U.S. Treasury Bond 2.875% May 15, 2052	2,271,844	1,920,384
	U.S. Treasury Bond	U.S. Treasury Bond 4.000% Nov 15, 2052	3,155,693	2,924,306
	U.S. Treasury Bond	U.S. Treasury Bond 4.000% Nov 15, 2042	1,319,625	1,243,622
	U.S. Treasury Bond	U.S. Treasury Bond 3.625% Feb 15, 2053	2,231,745	2,092,392
	U.S. Treasury Bond	U.S. Treasury Bond 4.750% Nov 15, 2043	1,302,441	1,345,513
	U.S Treasury Inflation	U.S. TRSY Inflation NTE 0.125% Jul 15 2024	2,252,481	2,356,518
	U.S. Treasury Note	U.S. Treasury Note 0.625% May 15, 2030	2,899,895	2,377,568
	U.S. Treasury Note	U.S. Treasury Note 0.500% Jun 30, 2027	3,687,392	3,269,264
	U.S. Treasury Note	U.S. Treasury Note 0.250% Jun 30, 2025	2,829,194	2,663,236
	U.S. Treasury Note	U.S. Treasury Note 0.750% Jan 31 2028	663,135	595,580
	U.S. Treasury Note	U.S. Treasury Note 1.125% Feb 15, 2031	643,938	551,819
	U.S Treasury Inflation	U.S. TRSY Inflation NTE 1.375% Jul 15 2033	4,589,856	4,927,889
	U.S. Treasury Strip	U.S. Treasury Strip Zero% Nov 15, 2025	6,140,429	6,765,721
		Exchange-traded funds		
	IShares Core S&P 500 ETF	IShares Core S& P 500 ETF	2,158,182	6,389,734
	Vanguard Ftse Developed	Vanguard Ftse Developed Markets ETF	1,527,961	1,754,817
	Vanguard Ftse Emerging	Vanguard Ftse Emerging Markets ETF	1,060,187	1,110,892
	Vanguard Mid-Cap ETF	Vanguard Mid Cap ETF	1,130,279	1,181,113
	Vanguard Small Cap	Vanguard Small Cap	1,207,973	1,188,888
		Corporate bonds		
	AEP Texas Inc	AEP Texas Inc Ser G GLB 04.150% May 01, 2049	338,608	270,764
	AEP Texas Inc	AEP Texas Inc Ser H GLB 03.450% Jan 15, 2050	223,947	162,765
	AEP Transmission Co LLC	AEP Transmission Co Llc Ser M GLB 03.650% Apr 01, 2050	229,917	181,934
	Adventhealth Obl Grp	Adventhealth Obl Grp Ser E 02.795% Nov 15, 2051	2,000,000	1,380,720
	Amazon.Com Inc	Amazon.com Inc GLB 03.800% Dec 05, 2024	1,696,237	1,578,508
	Amazon.Com Inc	Amazon.com Inc GLB 04.800% Dec 05, 2034	17,229	15,511
	Amazon.Com Inc	Amazon.com Inc GLB 04.050% Aug 22, 2047	109,118	90,520
	American Honda Finance	American Honda Finance Ser Mtn 01.800% Jan 13, 2031	2,841,930	2,476,832
	American Intl Group	American Intl Group GLB 04.500% Jul 16, 2044	95,963	86,017
	Apple Inc	Apple Inc GLB 04.500% Feb 23, 2036	2,325,150	1,843,668

See independent auditor's report.

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, 2023

(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	\$ 322,887
	Berkshire Hathaway Fin	Berkshire Hathaway Fin Company Guarnt 05.750% Jan 15, 2040	708,408	759,164
	Berkshire Hathaway Fin	Berkshire Hathaway Fin Company Guarnt GLB 04.200% Aug 15, 2048	134,183	115,510
	Berkshire Hathaway Inc	Berkshire Hathaway Inc GLB 04.500% Feb 11, 2043	28,218	24,406
	Berkshire Hathaway Inc	Berkshire Hathaway Inc GLB 03.125% Mar 15, 2026	1,444,490	1,390,246
	Blackrock Inc	Blackrock Inc GLB 01.900% Jan 28, 2031	4,867,508	3,970,607
	Boeing Co	Boeing Co GLB 03.550% Mar 01, 2038	1,081,126	896,315
	Boeing Co	Boeing Co GLB 04.875% May 01, 2025	1,180,699	1,080,657
	BP Cap Markets America	BP Cap Markets America Company Guarnt GLB 03.937% Sep 21, 2028	492,342	480,156
	BP Cap Markets America	BP Cap Markets America Company Guarnt 04.234% Nov 06, 2028	1,157,147	1,054,075
	Broadcom Inc	Broadcom Inc 144A 03.137% Nov 15, 2035	661,868	547,262
	Burlingt North Santa Fe	Burlingt North Santa Fe 03.750% Apr 01, 2024	2,814,655	2,562,434
	Burlingt North Santa Fe	Burlingt North Santa Fe 04.700% Sep 01, 2045	729,580	639,132
	Burlingt North Santa Fe	Burlingt North Santa Fe 04.150% Dec 15, 2048	279,482	247,447
	Burlingt North Santa Fe	Burlingt North Santa Fe 03.050% Feb 15, 2051	327,264	239,540
	CSX Corp	CSX Corp 05.500% Apr 15, 2041	411,773	385,547
	CSX Corp	CSX Corp 04.750% May 30, 2042	162,770	141,716
	CSX Corp	CSX Corp GLB 04.250% Nov 01, 2066	393,073	361,080
	CSX Corp	CSX Corp GLB 03.250% Jun 01, 2027	584,322	578,256
	CSX Corp	CSX Corp GLB 04.650% Mar 01, 2068	328,723	304,009
	Capital One Financial Co	Capital One Financial Co GLB 03.800% Jan 31, 2028	839,657	836,273
	Capital One Financial Co	Capital One Financial Co GLB VAR% Feb 01, 2034	1,513,575	1,495,395
	Caterpillar Inc	Caterpillar Inc GLB 02.600% Sep 19, 2029	4,234,727	3,662,764
	Celgene Corp	Celgene Corp GLB 04.550% Feb 20, 2048	801,745	594,341
	Cisco Systems Inc	Cisco Systems Inc 05.500% Jan 15, 2040	360,666	314,927
	Citigroup Inc	Citigroup Inc 08.125% Jul 15, 2039	1,214,404	1,137,767
	Citigroup Inc	Citigroup Inc Subordinated GLB 04.400% Jun 10, 2025	128,810	123,393
	Citigroup Inc	Citigroup Inc GLB Var% Jan 29, 2031	2,455,000	2,132,659
	Citigroup Inc	Citigroup Inc GLB Var% Mar 31, 2031	1,263,549	1,091,824
	Comcast Corp	Comcast Corp Company Guarnt 06.500% Nov 15, 2035	726,139	649,886
	Comcast Corp	Comcast Corp Company Guarnt GLB 04.250% Jan 15, 2033	389,076	379,575
	Comcast Corp	Comcast Corp Company Guarnt 04.400% Aug 15, 2035	475,456	439,689
	Comcast Corp	Comcast Corp Company Guarnt GLB 04.000% Aug 15, 2047	258,719	219,716
	Comcast Corp	Comcast Corp Company Guarnt GLB 03.969% Nov 01, 2047	330,003	311,721
	Comcast Corp	Comcast Corp Company Guarnt GLB 03.999% Nov 01, 2049	948,973	703,424
	Comcast Corp	Comcast Corp Company Guarnt GLB 03.450% Feb 01, 2050	910,646	701,628
	Comcast Corp	Comcast Corp Company Guarnt GLB 02.800% Jan 15, 2051	282,857	190,865
	Commonwealth Edison	Commonwealth Edison 1st Mortgage 05.900% Mar 15, 2036	1,235,216	1,219,084
	Consolidated Edison	Consolidated Edison Ser 07 A 06.300% Aug 15, 2037	849,770	707,978
	Consolidated Edison Co O	Consolidated Edison Co O Ser 2017 03.875% Jun 15, 2047	256,507	206,831
	Con Edison Co Of Ny Inc	Con Edison Co Of Ny Inc GLB 03.700% Nov 15, 2059	129,541	97,410
	Consumers Energy Co	Consumers Energy Co 1st Mortgage GLB 03.750% Feb 15, 2050	207,551	173,536
	Costco Wholesale Corp	Costco Wholesale Corp 01.750% Apr 20, 2032	4,504,458	3,641,124
	DTE Electric Co	DTE Electric Co 02.850% Oct 01, 2026	1,182,577	1,186,741
	Dominion Resources Inc	Dominion Resources Inc Notes 07.000% Jun 15, 2038	691,922	592,825
	Duke Energy Carolinas	Duke Energy Carolinas 1st Ref Mort 06.000% Jan 15, 2038	1,492,158	1,399,606
	Duke Energy Progress Inc	Duke Energy Progress Inc 1st Mortgage GLB 04.200% Aug 15, 2045	1,161,287	977,561
	Energy Transfer Partners	Energy Transfer Partners 04.050% Mar 15, 2025	2,753,373	2,533,440
	Enterprise Products Oper	Enterprise Products Oper Comp Guarnt Ser D GLB 06.875% Mar 01, 2033	476,818	448,289
	Enterprise Products Oper	Enterprise Products Oper Company Guarnt 05.100% Feb 15, 2045	280,784	265,893
	Essex Portfolio LP	Essex Portfolio LP Company Guarnt GLB 02.650% Mar 15, 2032	1,814,444	1,395,811
	Exelon Generation Co LLC	Exelon Generation Co LLC GLB 03.250% Jun 01, 2025	1,397,396	1,360,016

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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, 2023

(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)				
	Florida Power & Light	Florida Power & Light 1st Mortgage 05.690% Mar 01, 2040	\$ 180,731	\$ 156,584
	Florida Power & Light	Florida Power & Light 1st Mortgage 03.800% Dec 15, 2042	403,062	349,519
	Florida Power & Light Co	Florida Power & Light Co 1st Mortgage 04.050% Oct 01, 2044	368,633	320,116
	Florida Power & Light Co	Florida Power & Light Co 1st Mortgage GLB 03.990% Mar 01, 2049	908,139	670,418
	General Motors Finl Co	General Motors Finl Co Company Guarnt GLB 03.950% Apr 13, 2024	2,773,646	2,584,270
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB 06.250% Feb 01, 2041	939,438	843,350
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Apr 23, 2029	280,616	261,253
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB 02.600% Feb 07, 2030	1,634,428	1,438,113
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Jul 21, 2032	520,000	427,492
	Goldman Sachs Group Inc	Goldman Sachs Group Inc GLB Var% Feb 24, 2033	1,270,000	1,091,768
	Home Depot Inc	Home Depot Inc GLB 04.875% Feb 15, 2044	295,418	248,200
	Hyundai Capital America	Hyundai Capital America 144A 04.300% Feb 01, 2024	1,762,440	1,625,672
	Inter American Dev Bank	Inter American Dev Bank Sr Unsecured 04.375% Jan 24, 2044	4,234,450	3,010,106
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Feb 01, 2028	2,839,407	2,643,706
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Jan 23, 2029	1,425,404	1,289,974
	JPMorgan Chase & Co	JPMorgan Chase & Co Subordinated GLB Var% May 13, 2031	520,000	457,683
	JPMorgan Chase & Co	JPMorgan Chase & Co GLB Var% Jul 25, 2033	1,145,000	1,133,916
	Johnson & Johnson	Johnson & Johnson GLB 04.375% Dec 05, 2033	2,454,224	1,876,447
	Johnson & Johnson	Johnson & Johnson GLB 03.625% Mar 03, 2037	1,401,397	1,236,827
	Johnson & Johnson	Johnson & Johnson GLB 03.400% Jan 15, 2038	42,957	39,981
	MPLX LP	MPLX LP GLB 04.800% Feb 15, 2029	1,761,255	1,531,538
	Mars Inc	Mars Inc Company Guarnt 144A 03.600% Apr 01, 2034	2,473,900	1,819,520
	Mars Inc	Mars Inc 144A 01.625% Jul 16, 2032	1,828,926	1,428,192
	Mass Institute Of Tech	Mass Institute Of Tech 04.678% Jul 01, 2114	506,211	481,624
	Mass Institute Of Tech	Mass Institute Of Tech 03.885% Jul 01, 2116	1,420,788	997,642
	Mcdonald's Corp	Mcdonald's Corp Ser Mtn 03.700% Jan 30, 2026	941,825	904,434
	Medtronic Inc	Medtronic Inc Company Guarnt GLB 04.375% Mar 15, 2035	1,410,559	1,099,969
	Memorial Sloan-Kettering	Memorial Sloan Kettering 04.125% Jul 01, 2052	270,493	235,586
	Merck & Co Inc	Merck & Co Inc GLB 02.750% Feb 10, 2025	386,005	381,381
	Metlife Inc	Metlife Inc 04.875% Nov 13, 2043	439,816	376,488
	Metlife Inc	Metlife Inc GLB 04.050% Mar 01, 2045	414,504	346,036
	Microsoft Corp	Microsoft Corp GLB 03.450% Aug 08, 2036	2,909,450	2,305,225
	Midamerican Energy Co	Midamerican Energy Co 1st Mortgage 04.800% Sep 15, 2043	1,478,879	1,286,308
	Morgan Stanley	Morgan Stanley Ser Gmntn GLB 03.875% Jan 27, 2026	908,928	871,978
	Morgan Stanley	Morgan Stanley GLB Var% Jan 21, 2033	2,570,000	2,191,362
	Nestle Holdings Inc	Nestle Holdings Inc Company Guarnt 144A 02.500% Sep 14, 2041	4,291,905	3,142,535
	Ny & Presbyterian Hospit	Ny & Presbyterian Hospit Ser 2019 03.954% Aug 01, 2119	145,000	107,728
	Norfolk Southern Corp	Norfolk Southern Corp GLB 05.950% Mar 2064	159,554	179,334
	Northern States Pwr-Minn	Northern States Pwr Minn 1st Mortgage 03.400% Aug 15, 2042	508,880	410,167
	Northern States Pwr-Minn	Northern States Pwr Minn 1st Mortgage GLB 02.900% Mar 01, 2050	209,968	154,750
	PECO Energy Co	PECO Energy Co 1st Ref Mort GLB 04.150% Oct 01, 2044	153,610	130,055
	Pacific Life GF II	Pacific Life GF II Secured 144A 02.450% Jan 11, 2032	2,995,230	2,487,540
	Pacificorp	Pacificorp 1st Mortgage 05.750% Apr 01, 2037	173,874	143,381
	Pacificorp	Pacificorp 1st Mortgage 02.700% Sep 15, 2030	199,640	173,528

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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, 2023

(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)		
	Piedmont Natural Gas Co	Piedmont Natural Gas Co GLB 03.350% Jun 01, 2050	\$ 223,396	\$ 156,292
	Pres & Fellows Of Harvar	Pres & Fellows Of Harvar 03.150% Jul 15, 2046	299,490	231,876
	Procter & Gamble Co/The	Procter & Gamble Co/ The GLB 03.550% Mar 25, 2040	3,524,070	2,680,410
	Prudential Financial Inc	Prudential Financial Inc Ser Mtn 03.700% Mar 13, 2051	640,928	507,718
	Prudential Financial Inc	Prudential Financial Inc Ser Mtn GLB 02.100% Mar 10, 2030	1,657,432	1,375,011
	Public Service Colorado	Public Service Colorado 1st Mortgage GLB 04.050% Sep 15, 2049	124,627	97,564
	Public Service Colorado	Public Service Colorado 1st Mortgage Ser 36 GLB 02.700% Jan 15, 2051	108,076	69,156
	Pub Svc Elec & Gas	Pub Svc Elec & Gas Ser Mtn 03.650% Sep 01, 2042	177,456	150,370
	Schering Plough	Schering Plough Company Guarnt 06.500% Dec 01, 2033	1,692,163	1,246,412
	Sempra Energy	Sempra Energy 06.000% Oct 15, 2039	861,446	749,987
	Sherwin-Williams Co	Sherwin Williams Co GLB 02.300% May 15, 2030	1,429,475	1,237,513
	Southern Cal Edison	Southern Cal Edison 1st Ref Mort Ser 13 A 03.900% Mar 15, 2043	407,770	336,836
	Stanford Health Care	Stanford Health Care 03.027% Aug 15, 2051	2,000,000	1,397,120
	State Street Corp	State Street Corp GLB VAR%Jan 26 2034	2,019,280	1,972,040
	Synchrony Financial	Synchrony Financial GLB 05.150% Mar 19, 2029	375,188	365,449
	Teachers Insur & Annuity	Teachers Insur & Annuity Subordinated 144A 04.900% Sep 15, 2044	3,398,575	2,365,975
	Time Warner Cable Inc	Time Warner Cable Inc GLB 06.550% May 01, 2037	1,205,073	1,041,644
	Princeton University	Princeton University 05.700% Mar 01, 2039	1,913,990	1,423,309
	UDR Inc	UDR Inc Comp Guarnt Ser Mtn GLB 02.100% Aug 01, 2032	1,832,853	1,405,812
	UDR Inc	UDR Inc Comp Guarnt Ser Mtn GLB 02.100% Jun 15, 2033	1,461,420	1,154,460
	Union Pacific Corp	Union Pacific Corp 04.250% Apr 15, 2043	509,661	420,146
	Union Pacific Corp	Union Pacific Corp 04.375% Nov 15, 2065	630,607	498,514
	Union Pacific Corp	Union Pacific Corp GLB 03.750% Feb 05, 2070	139,937	108,566
	United Parcel Service	United Parcel Service GLB 06.200% Jan 15, 2038	1,439,440	1,146,870
	United Parcel Service	United Parcel Service 04.875% Nov 15, 2040	501,784	426,505
	United Parcel Service	United Parcel Service 03.750% Nov 15, 2047	362,090	344,157
	US Bancorp	US Bancorp Subordinated GLB Var% Jul 22, 2033	620,000	588,727
	US Bancorp	US Bancorp GLB VAR% Feb 01, 2034	785,000	753,270
	United Technologies Corp	United Technologies Corp 06.050% Jun 01, 2036	847,325	688,772
	United Technologies Corp	United Technologies Corp GLB 04.500% Jun 01, 2042	174,241	154,872
	United Technologies Corp	United Technologies Corp GLB 04.150% May 15, 2045	1,048,233	900,249
	United Technologies Corp	United Technologies Corp GLB 03.750% Nov 01, 2046	126,037	91,657
	United Technologies Corp	United Technologies Corp GLB 04.625% Nov 16, 2048	47,206	41,204
	Unitedhealth Group Inc	Unitedhealth Group Inc 05.950% Feb 15, 2041	490,009	508,664
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.625% Nov 15, 2041	297,000	263,733
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.750% Jul 15, 2045	1,359,471	1,164,396
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 04.450% Dec 15, 2048	277,075	229,685
	Unitedhealth Group Inc	Unitedhealth Group Inc GLB 03.500% Aug 15, 2039	2,340,140	1,623,955
	Verizon Communications	Verizon Communications GLB 02.650% Nov 20, 2040	951,980	722,920
	Virginia Elec & Power Co	Virginia Elec & Power Co Ser B GLB 04.200% May 15, 2045	32,423	25,704
	Virginia Elec & Power Co	Virginia Elec & Power Co Ser C GLB 04.000% Nov 15, 2046	336,634	278,285
	Visa Inc	Visa Inc GLB 01.900% Apr 15, 2027	4,170,720	3,719,240

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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, 2023

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	\$ 154,130
Wells Fargo & Company	Wells Fargo & Company Subd Ser Gmtm GLB 04.900% Nov 17, 2045	522,069	442,349
Wells Fargo & Company	Wells Fargo & Company Subordinated Ser Mtn 04.400% Jun 14, 2046	1,582,298	1,154,883
Wells Fargo & Company	Wells Fargo & Company Ser Mtn Var% Oct 30, 2030	395,000	351,617
Wells Fargo & Company	Wells Fargo & Company Ser Mtn Var% Feb 11, 2031	355,000	307,217
Williams Cos	Williams Cos 07.750% Jun 15, 2031	1,237,830	1,053,431
Foreign bonds			
Actavis Funding Scs	Actavis Funding Scs Company Guarnt GLB 04.850% Jun 15, 2044	430,988	332,678
Alcan Inc	Alcan Inc GLB 07.250% Mar 15, 2031	492,434	423,780
Alibaba Group Holding	Alibaba Group Holding GLB 04.000% Dec 06, 2037	2,383,661	1,665,889
USD America Movil Sa	USD America Movil Sa 6.125% Nov 15, 2037	521,989	560,025
USD America Movil Sa	USD America Movil Sa 4.375% Jul 16, 2042	291,178	275,982
USD BHP Finance Usa	USD BHP Finance Usa 5.000% Sep 30, 2043	909,221	839,205
USD Canadian Natl Rr	USD Canadian Natl Rr 3.650% Feb 03, 2048	487,344	408,660
USD Chile	USD Chile 2.550% Jul 27, 2033	1,570,637	1,302,257
Rabobank Nederland	Rabobank Nederland Cgtd Ser Bknt GLB 05.250% May 24, 2041	3,504,109	2,725,148
Deutsche Telekom	Deutsche Telekom Company Guarnt GLB 09.250% Jun 01, 2032	649,734	521,780
Diageo Capital Plc	Diageo Capital Plc Company Guarnt GLB 02.375% Oct 24, 2029	510,344	463,222
Diageo Capital Plc	Diageo Capital Plc Company Guarnt GLB 02.125% Apr 29, 2032	1,766,398	1,462,738
USD France Telecom	USD France Telecom 5.375% Jan 13, 2042	772,275	709,025
USD Hsbc Hldgs Plc	USD Hsbc Hldgs Plc 6.500% May 02, 2036	778,196	670,062
Lloyds Banking Group Plc	Lloyds Banking Group Plc Subordinated GLB 04.582% Dec 10, 2025	421,040	391,516
USD Lloyds Bk Gr Plc	USD Lloyds Bk Gr Plc 4.500% Nov 04, 2024	1,183,316	1,059,157
Mizuho Fin Grp Cayman 3	Mizuho Fin Grp Cayman 3 Company Guarnt 144A 04.600% Mar 27, 2024	1,772,217	1,605,858
Cooperatieve Rabobank UA	Cooperatieve Rabobank UA 144A Var% Aug 22, 2028	2,372,055	2,340,491
USD Rio Tinto Financ	USD Rio Tinto Financ 4.125% Aug 21, 2042	179,806	162,320
USD Shell Intl Fin	USD Shell Intl Fin 3.625% Aug 21, 2042	139,022	110,227
USD Shell Intl Fin	USD Shell Intl Fin 4.550% Aug 12, 2043	496,522	450,319
Shell International Fin	Shell International Fin Company Guarnt GLB 04.000% May 10, 2046	571,214	509,360
Societe Generale	Societe Generale 144A 02.625% Oct 16, 2024	1,770,303	1,670,278
UBS Group AG	UBS Group AG SER 144A 02.746% Feb 11, 2033	1,835,000	1,507,911
Total investments		<u>\$ 256,938,828</u>	<u>\$ 229,728,900</u>

See independent auditor's report.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Unify Inc. Pension Plan
EIN: 26-2722137 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 32,749,189	January 1, 2023	15	\$ 2,999,194