

**UNIFY CORPORATION**  
**RECONCILIATION OF GAAP TO NON-GAAP**  
(In thousands, except per share data)

|  | <b>Three Months Ended</b> |                | <b>Twelve Months Ended</b> |                 |
|--|---------------------------|----------------|----------------------------|-----------------|
|  | <b>April 30,</b>          |                | <b>April 30,</b>           |                 |
|  | <b>2010</b>               | <b>2009</b>    | <b>2010</b>                | <b>2009</b>     |
| GAAP Net income (loss)                                 | \$ 790                    | \$ 189         | \$ (1,777)                 | \$ 2,390        |
| Amortization of intangible assets and warrant discount | 540                       | 282            | 2,426                      | 856             |
| Stock based compensation expenses                      | 159                       | 36             | 632                        | 484             |
| Acquisition related costs                              | -                         | -              | 1,427                      | -               |
| Total adjustments to GAAP net income                   | <u>699</u>                | <u>318</u>     | <u>4,485</u>               | <u>1,340</u>    |
| Non-GAAP net income                                    | <u>\$ 1,489</u>           | <u>\$ 507</u>  | <u>\$ 2,708</u>            | <u>\$ 3,730</u> |
| Non-GAAP diluted earnings per share                    | <u>\$ 0.14</u>            | <u>\$ 0.07</u> | <u>\$ 0.27</u>             | <u>\$ 0.49</u>  |
| Shares used in computing Non-GAAP earnings per share:  |                           |                |                            |                 |
| Basic  | 10,169                    | 7,022          | 9,691                      | 6,991           |
| Dilutive   | 10,743                    | 7,210          | 10,182                     | 7,582           |