

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 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
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 EMPLOYEE 401(K) SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/1996
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) WESTERN CNC, INC. 1001 PARK CENTER DR VISTA, CA 92081-8340
2b	Employer Identification Number (EIN) 95-3557222
2c	Plan Sponsor's telephone number 760-597-7000
2d	Business code (see instructions) 332700

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2026	APRIL ASHCRAFTRAMIREZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2026	APRIL ASHCRAFTRAMIREZ
	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
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	5 176
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.....	6a(1) 155 6a(2) 130 6b 0 6c 19 6d 149 6e 1 6f 150 6g(1) 156 6g(2) 143 6h 26
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 Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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 0
- (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 2
- (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 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan EMPLOYEE 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.	D Employer Identification Number (EIN) 95-3557222	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	440491	150	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	7835949

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
 (3) ☐ guaranteed investment (4) ☒ other ▶ **FLEXIBLE INVESTMENT ANNUITY**

b Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

(4) Transferred from separate account

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****0**

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A Name of plan EMPLOYEE 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.	D Employer Identification Number (EIN) 95-3557222

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	613953	150	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **CUSTODIAL GUARANTEED INTEREST CONTRACT**

b Balance at the end of the previous year	7b	22327
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c Additions: (1) Contributions deposited during the year	7c(1)	56642	
	7c(2)		
	7c(3)	33981	
	7c(4)		
	7c(5)	1843792	

▶ **INVESTMENT TRANSFER**

(6) Total additions	7c(6)	1934415
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d Total of balance and additions (add lines 7b and 7c(6))	7d	1956742
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year (2) Administration charge made by carrier	7e(1)	370722	
	7e(2)	3442	
	7e(3)		
	7e(4)		

▶

(5) Total deductions	7e(5)	374164
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1582578
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan EMPLOYEE 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.	D Employer Identification Number (EIN) 95-3557222	

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 PRINCIPAL LIFE INSURANCE COMPANY 42-0127290
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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 64	CONTRACT ADMINISTRATOR	35975	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

FILIPOVITCH & CO

37-1747749

(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	ACCOUNTANT	9500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OSAIC WEALTH INC

93-0987232

(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?
27 99	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	18773	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)

WILSHIRE ADVISORS LLC

95-2755361

(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?
27 72	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
OSAIC WEALTH INC	27 99	18773
(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.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PLAN)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILSHIRE ADVISORS LLC	27 72	0
(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.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	1 BASIS POINT ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WILSHIRE 3(21) AUTO-EXECUTE FIDUCIARY SERVICE.	
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan EMPLOYEE 401(K) SAVINGS PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.		D Employer Identification Number (EIN) 95-3557222
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL SMALLCAP SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-029	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 304974
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-020	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 548619
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GOVT & HQ BOND SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-007	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34015
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GLBL EMERG MARKETS SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-013	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 352461
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL SMALLCAP SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-014	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 185186
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-021	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL U.S. PROPERTY SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-027	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 149404
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule D (Form 5500) 2025 v. 250312		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND SEP ACCT-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-005	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61045

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIVERSIFIED INTL SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-015	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 125009

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCP S&P 500 INDEX SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-016	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 995460

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-043	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32471

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-028	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 210494

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-023	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77060

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP GROWTH I SEP ACCT-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-070	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83072

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-066	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 653529

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-076	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 414664

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-Z	
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN 42-0127290-077	d Entity code P e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 395754

a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME 2040 SEP ACCT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-078	d Entity code	P 359702
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME 2050 SEP ACCT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-079	d Entity code	P 177213
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME STRAT INC SA-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-080	d Entity code	P 84715
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN REAL ESTATE SECS SA-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-095	d Entity code	P 23483
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN SMCAP VALUE II SEP ACCT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-096	d Entity code	P 20954
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN SAM CONS BALANCED SA-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-106	d Entity code	P 25199
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN SAM FLEXIBLE INCOME SA-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-108	d Entity code	P 177681
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME 2015 SEP ACCT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-110	d Entity code	P 14199
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME 2025 SEP ACCT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-111	d Entity code	P 484088
a Name of MTIA, CCT, PSA, or 103-12 IE:		PRIN LIFETIME 2035 SEP ACT-Z	
b Name of sponsor of entity listed in (a):		PRINCIPAL LIFE INSURANCE COMPANY	
c EIN-PN	42-0127290-112	d Entity code	P 565360

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 329451

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2055 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 445615

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 126601

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 281504

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE Z FUND		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2065 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-173	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95250

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2070 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-179	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1717

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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
		2025
		This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan EMPLOYEE 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.	D Employer Identification Number (EIN) 95-3557222

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)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(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)	1803417	
(10) Value of interest in pooled separate accounts	1c(10)	6794825	7835949
(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)	87935	94773
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	22327	1582578
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	8708504	9513300

Liabilities

1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	8708504	9513300
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	75017	
(B) Participants	2a(1)(B)	516233	
(C) Others (including rollovers)	2a(1)(C)	132699	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		723949
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	33981	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		33981
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1448	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1448
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		27451
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1017025
(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)		12211
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1816065

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	965161	
(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)		965161
f Corrective distributions (see instructions)	2f		638
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)	35975	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	9495	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		45470
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1011269

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		804796
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: **FILIPOVITCH & CO**

(2) EIN: **37-1747749**

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?	☒		500000
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 _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information 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). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan EMPLOYEE 401(K) SAVINGS PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CNC, INC.		D Employer Identification Number (EIN) 95-3557222
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): 42-0127290		
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
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) 2025 v. 250312		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702476A.

**WESTERN CNC, INC.
401(K) SAVINGS PLAN**

*Financial Statements and
Independent Auditors' Report
December 31, 2025 and 2024*



**WESTERN CNC, INC. 401(K) SAVINGS PLAN
TABLE OF CONTENTS
DECEMBER 31, 2025 AND 2024**

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
the Western CNC Inc. 401(k) Savings Plan
Vista, California

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

We have performed an audit of the accompanying financial statements of Western CNC Inc. 401(k) Savings 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) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for 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 Western CNC Inc. 401(k) Savings 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 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 of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

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.
- The information in the accompanying financial statements 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 Western CNC Inc. 401(k) Savings 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 accounting principles generally accepted in the United States of America, 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 Western CNC Inc. 401(k) Savings Plan's ability to continue as a going concern for one year after the date the financial statements are 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.

Auditors' 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 auditors' 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 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 Western CNC Inc. 401(k) Savings 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 Western CNC Inc. 401(k) Savings 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 certification, 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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 – 2025 Supplemental Schedule Required by ERISA

The supplemental schedules of assets held for investment purposes and other schedules as of December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 the auditing procedures applied in the audits 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 schedule that agreed to or is derived from the certified investments 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA.

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 Department of Labor'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).

Filipovitch & Co.



FILIPOVITCH & CO.

Certified Public Accountants

Carlsbad, California

September 2, 2026

Federal Employer Identification Number: 37-1747749

WESTERN CNC, INC. 401(K) SAVINGS PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Investments:		
Pooled separate accounts, at fair value	\$ 7,835,948	\$ 6,794,825
Common collective trusts, at contract value	0	1,803,417
Registered investment companies, at fair value	94,773	87,935
Funds held in insurance company general account (unallocated contracts)	<u>1,582,578</u>	<u>22,327</u>
	9,513,299	8,708,504
Receivables:		
Participants' contributions	0	0
Employers' contributions	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>9,513,299</u></u>	<u><u>8,708,504</u></u>
<u>LIABILITIES</u>	<u>0</u>	<u>638</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$9,513,299</u></u>	<u><u>\$8,707,866</u></u>

See accompanying notes to financial statements

WESTERN CNC, INC. 401(K) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
<u>ADDITIONS</u>		
Additions to net assets attributed to:		
Investment income/(loss):		
Net investment gain/(loss) from pooled separate accounts	\$1,017,023	\$762,378
Net investment gain/(loss) from common/collective trusts	27,452	48,549
Net investment gain/(loss) from registered investment companies	12,211	12,918
Dividends	1,448	1,444
Interest	33,981	177
Total investment income/(loss)	1,092,115	825,466
Contributions:		
Participants'	516,233	510,812
Rollovers	132,699	0
Employer's	75,017	189,100
Total contributions	723,949	699,912
TOTAL ADDITIONS/(DEDUCTIONS)	1,816,064	1,525,378
<u>DEDUCTIONS</u>		
Deductions from net assets attributed to:		
Benefits paid to participants	965,161	128,701
Corrective distributions	0	2,409
Administrative expenses	42,714	46,664
Member requested services expenses	2,756	1,000
TOTAL DEDUCTIONS	1,010,631	178,774
NET INCREASE/(DECREASE)	805,433	1,346,604
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
Beginning of year	8,707,866	7,361,262
End of year	<u>\$9,513,299</u>	<u>\$8,707,866</u>

See accompanying notes to financial statements

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

Note A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Western CNC Inc. 401(k) Savings Plan (Plan) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to group benefit plans and in accordance with the terms of the Plan documents.

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investments are reported as follows:

- pooled separate accounts and registered investment companies are stated at fair value.
- fully benefit-responsive investment contracts are stated at contract value. Contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

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 fair values of investment securities have and will continue to occur. These changes could materially affect the participants' account balances as well as the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

See independent auditors' report

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

The Plan adopted the required *Fair Value Measurements* provisions. The provision defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurement.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. A three-level hierarchy is used to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability on the measurement date. The three levels are defined as follows:

Level 1 – inputs to the valuation methodology are quoted prices (unadjusted) for an identical asset or liability in an active market.

Level 2 – inputs to the valuation methodology include quoted prices for a similar asset or liability in an active market or model-derived valuation in which all significant inputs are observable for substantially the full term of the asset or liability.

Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement of the asset or liability.

Investments measured at fair value using the net asset value (NAV) per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy.

Financial assets measured at fair value on a recurring basis and categorized within the fair value hierarchy as of December 31, 2025 and 2024 are:

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

December 31, 2025

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Registered investment companies	\$94,773	\$94,773		
Total	\$94,773	\$94,773	\$-0-	\$-0-

December 31, 2024

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Registered investment companies	\$87,935	\$87,935		
Total	\$87,935	\$87,935	\$-0-	\$-0-

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2025 and 2024:

Investment Type	2025 Fair Value	2024 Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts (a)	\$7,835,948	\$6,794,825	None	Daily	None
Common collective trust (b)	-0-	1,803,417	None	Daily	None
Total investments measured at NAV	\$7,835,948	\$8,598,242			

- (a) The pooled separate accounts are maintained by Principal Life Insurance Company and invest primarily in equity securities, fixed-income securities, and other investment vehicles consistent with each account's stated objective (large-cap, mid-cap, small-cap, international, target-date, bond, real estate, etc.). Units are valued daily based on the underlying investments. There are no significant restrictions on redemptions and no unfunded commitments.
- (b) The Principal Stable Value Fund was a fully benefit-responsive common collective trust that invested in a diversified portfolio of fixed-income instruments and investment contracts. The fund was discontinued during 2025, and all balances were mapped to the Principal Fixed Income Guaranteed Option (see Note D and E). The fund was valued at the NAV of units held; redemptions were permitted daily with no significant restrictions.

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

Fully benefit-responsive investment contracts (the Principal Fixed Income Guaranteed Option at December 31, 2025 and 2024, and the Principal Stable Value Fund at December 31, 2024) are reported at contract value in the statements of net assets available for benefits and are not included in the fair value hierarchy or the NAV table above.

Note B. DESCRIPTION OF THE PLAN

The following description of the Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the plan's provisions.

Date of Management's Review

Management has evaluated subsequent events through September 2, 2026, the date on which the financial statements were available to be issued.

General

Western CNC Inc. 401(k) Savings Plan is a defined contribution plan which was adopted September 1, 1996. The Plan is subject to the provisions of Employment Retirement Income Security Act of 1974 (ERISA).

Effective March 15, 2022, the Plan restated in its entirety with the adoption of the required legislative restatement to the new pre-approved third submission prototype plan for the third six-year cycle named *Principal Financial Group Non-Standardized Pre-Approved Profit Sharing Plan with CODA*.

Effective January 1, 2025, the Plan adopted the required Secure 2.0 legislative restatements required for the *Principal Financial Group Non-Standardized Pre-Approved Profit Sharing Plan with CODA*.

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

Danny Ashcraft, Chief Executive Officer of Western CNC Inc, has been appointed the Trustee of the Plan since its inception. Effective February 28, 2019 and October 30, 2019, April Ashcraft-Ramirez, Chief Financial Officer and Carolyn Ashcraft, Controller, of Western CNC Inc., respectively, were appointed co-trustees of the Plan. The Board of Trustees is responsible for oversight of the Plan.

Western CNC Inc., the Plan sponsor, has designated an administrative committee to oversee the Plan's operations. The Trustees are responsible for oversight of the Plan. The administrative committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Trustees of the Plan. The committee consisted of the Company's Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, Human Resources/Payroll Manager and Controller.

Plan eligibility

All employees are eligible to participate in the Plan once they complete the service requirement. The service requirement is one year of service for the Company.

The employee can enter the Plan on the first day of the Plan year (January 1) or the first day of the seventh month (July 1) following the date the employee becomes eligible. Participation is continued unless the employee incurs a break in service. A break in service is defined as a failure to work at least one hour in a consecutive twelve-month period. However, a break in service does not occur if the employee did not work the required number of hours due to pregnancy, birth or adoption of a child.

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

An employee is not eligible to participate in the Plan if the employee is initially classified by the Company as a member of a collective bargaining unit, unless the collective bargaining agreement provided for coverage under the Plan, was a non-resident alien who did not receive any earned income from services rendered within the United States, or is incorrectly determined to be an employee of the employer.

Contributions

Eligible employees elect to make pre-tax and/or Roth after-tax contributions through payroll deductions. Once deemed eligible, an employee must complete an Elective Deferral Agreement. Each participant may elect to contribute to the Plan a set percentage (in increments of 1%) of compensation or a fixed dollar amount. Any changes in contribution percentages or participation discontinuance must be made with a completed revised Elective Deferral Agreement and become effective as soon as administratively feasible. Contributions must comply with the federal tax law limitations for the plan year ended December 31, 2025 and 2024 of \$23,500 and \$23,000, with a “catch-up” provision of \$7,500, for participants fifty years or older, respectively.

Rollover and transfer contributions are permitted under the Plan. A rollover or transfer may be made prior to becoming a participant in the Plan. Acceptable rollovers and transfers to the Plan must originate from another qualified retirement plan and must occur on or before the sixtieth day after the participant receives a distribution from a previous plan.

Matching contributions are made for all persons who were active at any time during each payroll period. For the year ended December 31, 2025, the company provided matching contributions

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

of 50% of the participants elective deferrals that do not exceed 3% of the participant's eligible gross compensation. For the year ended December 31, 2024, the Company provided matching contributions of 50% of the participant's elective deferrals that do not exceed 6% of the participants' eligible gross compensation. Matching contributions are \$75,017 and \$189,100 for the years ended December 31, 2025 and 2024, respectively.

Participants considered as highly compensated employees are limited in the amount of matching contributions based on the average contribution percentage received by the non-highly compensated group of employees during a plan year. The Plan administrator and custodian periodically monitor contributions to ensure compliance with the nondiscrimination tests. Future contributions may be limited, or prior contributions may be returned to highly compensated employees to comply with the nondiscrimination test results. Excess contributions returned to certain highly compensated participants to satisfy the nondiscrimination provision of the Plan prior to March 15, 2026 and 2025 are \$-0- and \$638, respectively.

Employer profit sharing contributions are discretionary. To be eligible for an employer contribution, the participant must have been an active participant sometime during the Plan year. The participant's share of the profit sharing contribution is the discretionary contribution multiplied by the ratio of the participant's annual pay divided by the total annual pay of all participants eligible for the employer contribution. The discretionary employer profit sharing contributions for the years ended December 31, 2025 and 2024 is \$-0-.

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

Vesting

Company contributions to the Plan vest (become nonforfeitable) in accordance with the following vesting schedule:

<u>Years of Service</u>	<u>Percentage of Account Vested</u>
Less than 1	0%
1 but less than 2	0%
2 but less than 3	25%
3 but less than 4	50%
4 but less than 5	75%
5 or more	100%

However, non-terminated participants become fully vested at normal retirement age, early retirement age, upon death or permanent disability, or if the Plan is terminated.

The portion of the participant's account attributable to elective deferral contributions and rollover contributions are always 100% vested and nonforfeitable.

Forfeitures

The non-vested participant forfeitures for the years ended December 31, 2025 and 2024 are \$35,812 and \$6,768, respectively. The balance in the forfeiture account at December 31, 2025 and 2024 is \$-0-. Forfeitures of matching contributions can be used to: restore previously forfeited account balances of former participants who return to the Company within five consecutive years, after service was discontinued, provided the participant paid back any distribution received during the break in service, applied to plan administration expenses, to allocate as an employer's matching contribution, or reallocated to participants who are eligible. Forfeitures (plus earnings less losses, if any), allocated as

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

payment of administrative and management expenses, were \$7,996 and \$1,439, respectively. Forfeitures (plus earnings less losses, if any), allocated as matching contributions, were \$27,807 and \$5,358, respectively. Payments reallocated to participants who were eligible are \$-0- for the years ended December 31, 2025 and 2024.

Allocations

Earnings, gains or losses and changes in fair market value of investments are allocated to each participant's individual account.

Benefit distributions

The Plan provides for benefits to be distributed in a lump sum if the participant's vested benefits do not exceed \$1,000 at death, disability, early retirement age, normal retirement age of sixty-five, late retirement age, or termination of the Plan. Participant vested benefits between \$1,000 and \$7,000 (effective January 1, 2025) or \$5,000 (years ended prior to January 1, 2025) are required, by the rules and regulations promulgated by the Internal Revenue Service, to be automatically rolled into an Individual Retirement Account if the participant does not elect any other distribution option allowed by the Plan. Vested benefits over \$7,000 (effective January 1, 2025) or \$5,000 (years ended prior to January 1, 2025) can be distributed in a single lump sum of the entire balance or the participant can choose from five annuity options. However, the participants must begin taking their required minimum distributions at age seventy three (73).

Participant borrowing

Participants are not allowed to borrow from a portion of their individual vested account balance.

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

Hardship withdrawals

The *Bipartisan Budget Act of 2018* changed hardship withdrawal requirements to make them easier for participants to receive.

Hardship withdrawals are available for participants only if the participant has one of the following qualified financial needs: medical expenses for the participant or immediate family, purchase of principal residence, payment of tuition and related educational fees for the next twelve months for the participant or immediate family, to prevent eviction or foreclosure on a principal residence, payments for burial or funeral expense for the participant's parents and immediate family, or expenses for the repair of damage to the principal residence that would qualify for the casualty deduction without regard to the residence being located in a federally declared disaster area.

To request a hardship withdrawal the participant must submit a written request completed by the participant and the participant's spouse. Hardship withdrawals are limited to the participant's stated amount necessary to meet the qualified financial need.

Plan termination

The Company has the right under the Plan to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Plan expenses

The cost of day-to-day operations of the Plan, insurance, attorney fees, payroll and related overhead costs associated with these services are paid directly by the Company.

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

Fees incurred for the acquisition and sale of investments are included in the cost basis of the investments. These fees are considered in calculating the investment earnings, gains and losses reported for the year. Indirect compensation paid for the years ended December 31, 2025 and 2024 is \$18,773 and \$11,776, respectively.

The custodian deducts administrative and management fees each month from the participants' accounts computed as a percentage of the total asset value. Plan management fees net of forfeitures for the years ended December 31, 2025 and 2024 are \$42,714 and \$46,664, respectively.

Note C. INVESTMENT INFORMATION CERTIFIED BY PLAN CUSTODIAN

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Principal Life Insurance Company (Principal), the custodian of the Plan, holds the Plan's investment assets and has executed transactions as directed by Plan participants. Principal has certified the following investment information included in the accompanying financial statements and ERISA-required supplemental schedules as complete and accurate as of and for the years ended December 31 2025 and 2024.

The certified investment information comprises the following:

Investments at fair value:

	2025	2024
Principal Large Cap S&P 500 Index	\$995,460	\$905,136
Principal Small Cap S&P 600 Index	210,494	218,269
Principal Mid Cap Growth	548,619	542,653
Principal Small Cap Separate Account	304,974	264,745
Principal Large Cap Growth I	653,529	576,135
Principal Lifetime 2025	484,087	440,511

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

	2025	2024
Principal US Property	149,404	136,263
Principal SAM Flexible Income	177,681	155,650
Principal Lifetime 2040	359,702	345,841
Principal International Small Cap	185,186	131,343
Principal Lifetime 2055	445,615	352,678
Principal Lifetime 2045	329,451	271,087
Principal Lifetime 2035	565,360	520,127
Principal Lifetime 2030	395,754	349,684
Principal Lifetime 2050	177,213	123,148
Principal Diversified International	125,009	115,547
Principal Mid Cap S&P 400 Index	77,060	61,012
Principal Equity Income	126,601	75,766
Principal SAM Cons Balanced	25,199	21,812
Principal Real Estate Securities	23,483	21,144
Principal Lifetime 2060	281,504	226,646
Principal Mid Cap Value I	32,471	29,863
Principal Lifetime 2015	14,199	9,707
Principal Lifetime 2020	414,664	400,793
Principal Lifetime Strategic Income	84,715	44,967
Principal Government & HQ Bond	34,015	30,539
Principal Core Plus Bond	61,045	26,690
Principal Small Cap Growth I	83,072	37,226
Principal Lifetime 2065	95,250	92,080
Principal Small Cap Value II	20,954	21,723
Principal Global Emerging Markets	352,461	242,884
Principal Lifetime 2070	1,717	3,156
Total shares of pooled separate accounts	<u>\$7,835,948</u>	<u>\$6,794,825</u>
Vanguard Total Bond Market	\$3,223	\$4,844
Vanguard Value Index ADM Fund	58,600	50,248
Vanguard Growth Index	32,950	32,843
Total shares of registered investment companies	<u>\$94,773</u>	<u>\$87,935</u>

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

Investments at contract value:

	2025	2024
Principal Stable Value Fund	\$-0-	\$1,803,417
Total shares of common collective trusts	\$-0-	\$1,803,417
Principal Fixed Income Guaranteed Option	\$1,582,578	\$22,327
Total shares of guaranteed investment contract	\$1,582,578	\$22,327

Investment income/(loss) for the year ending December 31, are as follows:

	2025	2024
Net investment gain/(loss) from pooled separate accounts	\$1,017,023	\$762,378
Net investment gain/(loss) from common collective trust	27,452	48,549
Net investment gain/(loss) from registered investment companies	12,211	12,918
Dividends	1,448	1,444
Interest	33,981	177
	<u>\$1,092,115</u>	<u>\$825,466</u>

The fair market values of individual investments that comprise 5% or more of the Plan's assets at December 31 are as follows:

	2025	2024
Principal Large Cap S&P 500 Index	\$995,460	\$905,136
Principal Mid Cap Growth	548,619	542,653
Principal Large Cap Growth I	653,529	576,135
Principal Lifetime 2025	484,087	440,511
Principal Lifetime 2035	565,360	520,127
Principal Fixed Income Guaranteed Option	\$1,582,578	
Principal Stable Value Fund		\$1,803,417

See independent auditors' report

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

The Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedules.

Note D. COMMON COLLECTIVE TRUST

The Plan held an interest in the Principal Stable Value Fund which was a fully benefit-responsive common collective trust fund. The fund was reported in the financial statements at contract value.

Contract value represents contributions, plus earnings, less participant withdrawals and administrative expenses. Interest rate is based on a formula agreed upon with the issuer. Interest rates are reviewed on a daily basis for resetting. The average yield earned by the Principal Stable Value Fund on the actual interest rate credited to participants during December 31, 2025 and 2024 was 2.86% and 2.73%, respectively.

The Plan reported the Principal Stable Value Fund at contract value in the statements of net assets available for benefits. Contract value approximated fair value at December 31, 2024, there was no material difference between the two amounts.

Effective during 2025, the Plan discontinued the Principal Stable Value Fund (the fully benefit-responsive common collective trust) and mapped all participant balances held in that fund to the Principal Fixed Income Guaranteed Option (a fully benefit-responsive unallocated guaranteed investment contract issued by Principal Life Insurance Company).

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

As a result of this mapping:

- The Plan's investment in the Principal Stable Value Fund decreased from \$1,803,417 at December 31, 2024 to \$-0- at December 31, 2025.
- The Plan's investment in the Principal Fixed Income Guaranteed Option increased from \$22,327 at December 31, 2024 to \$1,582,578 at December 31, 2025.

The mapping was effected at contract value; no gain or loss was recognized by the Plan or its participants as a result of the transfer. Net investment income of \$27,452 reported from common collective trusts for the year ended December 31, 2025 represents earnings credited to the Principal Stable Value Fund prior to the mapping. Subsequent earnings on the transferred balances are reflected in interest income from the Principal Fixed Income Guaranteed Option.

Note E. GUARANTEED INVESTMENT CONTRACT (GIC)

The Plan holds a Fully Benefit-Responsive Guaranteed Investment Contract (GIC) issued by Principal Life Insurance Company. The contract is unallocated, meaning that the assts are not specifically designated to individual participants, but the contract value represents a collective investment for the Plan.

The GIC is fully benefit-responsive, meaning the participants may redeem their investments at any time at book value (the amount of principal plus accrued interest), without regard to market conditions or fluctuations in the value of the underlying assets. This ensures that the Plan is able to honor participant withdrawals, transfers, and benefit payments at the contract's book value. The value of the GIC is \$1,582,578 and \$22,327 at the end of December 31, 2025 and 2024, respectively.

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

The Plan reports the fully benefit-responsive guaranteed investment contract at contract value in the statements of net assets available for benefits. Contract value approximated fair value at both December 31, 2025 and 2024; there are no material differences between the two amounts.

The contract is subject to credit risk related to the financial strength of Principal Life Insurance Company. The issuer has an A1 credit rating from Moody's Investors Services. The Plan is exposed to credit risk related to the ability of Principal Life Insurance Company to meet its obligation under the terms of the contract. However, as the contract is fully benefit-responsive, any such risks do not affect the Plan's ability to provide participants with book value access to their funds. The GIC is subject to no early withdrawal penalties.

Note F. INCOME TAXES

The Plan is a prototype non-standardized pre-approved profit sharing plan with CODA, adopted by the Company from Principal Financial Group. The Plan received its latest advisory letter on June 30, 2020, in which the Internal Revenue Service states that the form of the Plan, as designed and operated, is in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

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 tax position that more likely than not would not be sustained upon

WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

examination by the Internal Revenue Service and/or Department of Labor. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Form 5500 of the Plan for 2024, 2023, and 2022 are within statute for examination.

Note G. PARTIES-IN-INTEREST

Plan investments, including the pooled separate accounts, common/collective trusts, registered investment companies, and guaranteed interest accounts are managed by Principal Life Insurance Company, Plan Custodian. Since Principal Life Insurance Company is the manager and the Custodian, these services qualify as party-in-interest transactions.

Note H. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per financial statements	\$9,513,299	\$8,707,866
Corrective distributions	<u>-0-</u>	<u>638</u>
Net assets available for benefits per Form 5500	<u>\$9,513,299</u>	<u>\$8,708,504</u>

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WESTERN CNC INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500:

	<u>2025</u>	<u>2024</u>
Net change in assets available for benefits per financial statements	\$805,433	\$1,346,604
Corrective distributions-current year	-0-	638
Corrective distributions-prior year	<u>(638)</u>	<u>-0-</u>
Net change in assets available for benefits per Form 5500	<u>\$804,795</u>	<u>\$1,137,242</u>

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WESTERN CNC INC. 401(K) SAVINGS PLAN

SUPPLEMENTAL INFORMATION

WESTERN CNC INC. 401(K) SAVINGS PLAN
EIN 95-3557222 PN 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
DECEMBER 31, 2025

<u>ASSET HELD</u>	<u>2025 NUMBER OF UNITS (A)</u>	<u>COST</u>	<u>CURRENT VALUE</u>
Pooled Separate Accounts			
* Principal Large Cap S&P 500 Index	2,550	**	995,460
* Principal Small Cap S&P 600 Index	1,881	**	210,494
* Principal Mid Cap Growth	941	**	548,619
* Principal Small Cap Separate Account	833	**	304,974
* Principal Large Cap Growth I	7,284	**	653,529
* Principal US Property	895	**	149,404
* Principal SAM Flexible Income	3,124	**	177,681
* Principal International Small Cap	940	**	185,186
* Principal Lifetime 2065	4,536	**	95,250
* Principal Lifetime 2055	10,747	**	445,615
* Principal Lifetime 2045	8,307	**	329,451
* Principal Lifetime 2035	16,033	**	565,360
* Principal Lifetime 2025	15,817	**	484,087
* Principal Lifetime 2015	542	**	14,199
* Principal Lifetime 2020	8,952	**	414,664
* Principal Lifetime 2030	7,397	**	395,754
* Principal Lifetime 2040	5,781	**	359,702
* Principal Lifetime 2050	2,701	**	177,213
* Principal Lifetime 2060	8,030	**	281,504
* Principal Lifetime 2070	114	**	1,717
* Principal Diversified International	720	**	125,009
* Principal Mid Cap S&P 400 Index	655	**	77,060
* Principal Equity Income	1,778	**	126,601
* Principal SAM Cons Balanced	534	**	25,199
* Principal Real Estate Securities	269	**	23,483
* Principal Mid Cap Value I	345	**	32,471
* Principal Lifetime Strategic Income	2,585	**	84,715
* Principal Government & HQ Bond	1,044	**	34,015
* Principal Core Plus Bond	386	**	61,045
* Principal Small Cap Growth I	1,318	**	83,072
* Principal Small Cap Value II	358	**	20,954
* Principal Global Emerging Markets	3,094	**	352,461
Registered Investment Companies			
* Vanguard TTL BD Mkt Idx	330	**	3,223
* Vanguard Value Index ADM Fund	786	**	58,600
* Vanguard Growth Index	131	**	32,950
TOTAL			<u>7,930,721</u>

(A) Rounded to nearest unit

* Permitted party-in-interest

** Participant directed investments--cost information not required

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WESTERN CNC INC. 401(K) SAVINGS PLAN
EIN 95-3557222 PN 001
OTHER SCHEDULES
DECEMBER 31, 2025

SUPPLEMENTAL INFORMATION

Other Schedules

Schedule of Reportable Transactions – Schedule H, Part IV, Line a	None
Loans or Fixed Income Obligations-Schedule H, Part IV, Line b	None
Leases in Default or Classified as Uncollectible - Schedule H, Part IV, Line c	None
Nonexempt Transactions- Schedule H, Part IV, Line d	None
Plan Transactions in Excess of 5% of the Current Value of Plan Assets-Schedule H, Part IV, Line j	None

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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EIN 95 3557222
 PLAN NUMBER 001
 PLAN YEAR 01/01/2025 TO 12/31/2025

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Core Plus Bond Sep Acct-Z	\$ 0.00	\$ 61,044.95
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Diversified Intl SA-Z	\$ 0.00	\$ 125,009.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Equity Income SA-Z	\$ 0.00	\$ 126,601.19
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Inc Guar Option	\$ 0.00	\$ 1,582,577.51
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Gbl Emerg Markets SA-Z	\$ 0.00	\$ 352,461.17
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Govt & HQ Bond SA-Z	\$ 0.00	\$ 34,015.39
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Intl SmallCap Sep Acct-Z	\$ 0.00	\$ 185,186.42
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Growth I SA-Z	\$ 0.00	\$ 653,529.28
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCp S&P 500 Index SA-Z	\$ 0.00	\$ 995,459.51
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime Strat Inc SA-Z	\$ 0.00	\$ 84,714.75
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2015 Sep Acct-Z	\$ 0.00	\$ 14,199.22
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2020 Sep Acct-Z	\$ 0.00	\$ 414,663.60
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2025 Sep Acct-Z	\$ 0.00	\$ 484,087.50
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2030 Sep Acct-Z	\$ 0.00	\$ 395,753.50
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2035 Sep Acct-Z	\$ 0.00	\$ 565,359.97

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E 401() S P

EIN 95 3557222
 PLAN NUMBER 001
 PLAN YEAR 01/01/2025 TO 12/31/2025

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2040 Sep Acct-Z	\$ 0.00	\$ 359,701.96
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2045 Sep Acct-Z	\$ 0.00	\$ 329,450.86
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2050 Sep Acct-Z	\$ 0.00	\$ 177,212.62
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2055 Sep Acct-Z	\$ 0.00	\$ 445,615.36
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2060 Sep Acct-Z	\$ 0.00	\$ 281,503.62
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2065 Sep Acct-Z	\$ 0.00	\$ 95,250.47
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTm 2070 Sep Acct-Z	\$ 0.00	\$ 1,717.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-Z	\$ 0.00	\$ 77,060.06
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Value I SA-Z	\$ 0.00	\$ 32,471.32
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Real Estate Secs SA-Z	\$ 0.00	\$ 23,482.64
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap Growth I Sep Acct-Z	\$ 0.00	\$ 83,072.35
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-Z	\$ 0.00	\$ 210,493.88
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap Value II Sep Acct-Z	\$ 0.00	\$ 20,954.21
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SAM Cons Balanced SA-Z	\$ 0.00	\$ 25,198.81
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SAM Flexible Income SA-Z	\$ 0.00	\$ 177,680.69

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E 401() S P
EIN 95 3557222
PLAN NUMBER 001
PLAN YEAR 01/01/2025 TO 12/31/2025

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Principal SmallCap Sep Acct-Z	\$ 0.00	\$ 304,973.85
*	Principal Life Insurance Company	Pooled Separate Accounts Principal U.S. Property SA-Z	\$ 0.00	\$ 149,404.14
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP SEP ACCT-Z	\$ 0.00	\$ 548,619.38
	Vanguard Group	Registered Investment Company Vanguard Growth Index Adm Fund	\$ 0.00	\$ 32,949.89
	Vanguard Group	Registered Investment Company Vanguard Ttl Bd Mkt Idx Adm Fd	\$ 0.00	\$ 3,222.72
	Vanguard Group	Registered Investment Company Vanguard Value Index Adm Fund	\$ 0.00	\$ 58,600.19

