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

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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:
- [X] 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
WERNER CO. EMPLOYEE SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/13/2007

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)
WERNER CO.

61 EXECUTIVE COURT
NORTH BUILDING
WEST MIDDLESEX, PA 16159

2b Employer Identification Number (EIN)
32-0204518

2c Plan Sponsor's telephone number
724-588-2000

2d Business code (see instructions)
332900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	CASEY BRUCE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	806
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	800
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	835
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	5
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	840
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	842
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	704
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	708
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
WERNER CO. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WERNER CO.

D Employer Identification Number (EIN)
32-0204518

Part I Service Provider Information (see instructions)

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).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

DELOITTE & TOUCHE LLP

13-3891517

(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	ACCOUNTANT/AUDITOR	45639	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STRATEGIC ADVISERS LLC

04-2654524

(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	ADVISOR	33760	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MMA SECURITIES LLC

22-3570392

(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?
16	BROKER	30000	Yes [ ] No [X]	Yes [ ] No [ ]		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)

MCDERMOTT WILL & EMERY LLP

36-1453176

(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?
29	ATTORNEY/LEGAL	19316	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	-66769	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
ABF SM CAP VALUE Y - SS&C GIDS, IN 52-2269240	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
AM CENT SH DUR R5 - AMERICAN CENTU 44-0619208	0.05%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
BLKRK MIDCAP GRTH IS - BNY MELLON 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
JPM EQUITY INCOME R5 - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
MFS INTL DIVRSN R4 - MFS SERVICE C 04-2865649	0.15%

(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

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(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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
WERNER CO. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WERNER CO.

D Employer Identification Number (EIN)
32-0204518

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	69390	88182
(2) Participant contributions	1b(2)	163285	192058
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4324950	3452587
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	1639167	1563356
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	97917455	107571505
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	104114247	112867688
Liabilities			
1g Benefit claims payable	1g	0	276343
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	276343
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	104114247	112591345

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)	2141386	
(B) Participants	2a(1)(B)	6282656	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		8424042
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	151101	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	157349	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		308450
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	5020886	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		5020886
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		13305607
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		27058985
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	18519940	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		18519940
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	-66768	
(4) IQPA audit fees	2i(4)	45639	
(5) Investment advisory and investment management fees	2i(5)	33760	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	19316	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	30000	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		61947
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		18581887
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		8477098
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [X] 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) [X] 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: DELOITTE & TOUCHE LLP **(2)** EIN: 13-3891517

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.)	**4a**	X		1622436
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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
WERNER CO. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WERNER CO.

D Employer Identification Number (EIN)
32-0204518

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** |

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): 04-6568107

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**

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 Q702438A .

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Werner Co. Employee Savings Plan:

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

We have performed audits of the financial statements of Werner Co. Employee Savings Plan (the "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 statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the 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 December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 8 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the Plan's ability to continue as a going concern for one year after the date that 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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—Supplemental Schedules Required by ERISA

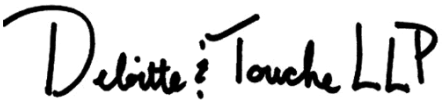
The supplemental schedule of assets (held at end of year) as of December 31, 2025 and schedule of delinquent participant contributions for the year ended December 31,2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information 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 auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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



October 7, 2026

Werner Co. Employee Savings Plan

Employer Identification No.: 32-0204518
Plan Number: 001

Financial Statements as of December 31, 2025, and 2024, and for the Year Ended December 31, 2025, Supplemental Schedules as of and for the year ended December 31, 2025, and Independent Auditor's Report

WERNER CO. EMPLOYEE SAVINGS PLAN

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Deloitte.

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Werner Co. Employee Savings Plan:

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

We have performed audits of the financial statements of Werner Co. Employee Savings Plan (the "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 statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the 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 December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 8 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the Plan's ability to continue as a going concern for one year after the date that 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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—Supplemental Schedules Required by ERISA

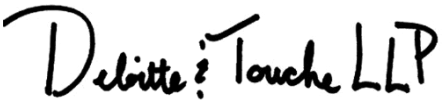
The supplemental schedule of assets (held at end of year) as of December 31, 2025 and schedule of delinquent participant contributions for the year ended December 31,2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information 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 auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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



October 7, 2026

WERNER CO. EMPLOYEE SAVINGS PLAN

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

	2025	2024
ASSETS:		
Participated-directed investments in mutual funds-at fair value	$ 111,024,092	$ 102,242,405
Receivables:		
Employer contributions receivable	88,182	69,390
Employee contributions receivable	192,058	163,285
Notes receivable from participants	1,563,356	1,639,167
Total receivables	1,843,596	1,871,842
NET ASSETS AVAILABLE FOR BENEFITS	$ 112,867,688	$104,114,247

See notes to financial statements.

WERNER CO. EMPLOYEE SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:		
Contributions:		
Participant contribution	$	6,282,656
Employer contributions		2,141,386
Total contributions	$	8,424,042
Investment income:		
Net appreciation in fair value of investments		13,305,607
Interest and dividends		5,171,987
Net investment income		18,477,594
Interest income on notes receivable from participants		157,349
Total additions		27,058,985
DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:		
Benefits paid to participants		18,243,597
Administrative expense (includes revenue sharing)		61,947
Total deductions, net		18,305,544
NET INCREASE IN NET ASSETS		8,753,441
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of year		104,114,247
NET ASSETS AVAILABLE FOR BENEFITS - End of year	$	112,867,688

See notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following description of the Werner Co. Employee Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General – The Plan is a defined contribution plan covering all the US employees of Werner Co. (the "Company"). Employees generally become participants on their date of hire and are permitted to contribute to the Plan 30 days after their hire date. The Plan administrator, who is appointed by the Company, controls, and manages the operation and administration of the Plan. Fidelity Management Trust Company ("Fidelity") serves as the trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions – Participants may contribute from 1% to 80% of their pretax annual compensation, as defined in the Plan. Participants may also contribute from 1% to 8% of their after-tax annual compensation, as defined by the Plan. Finally, participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans ("rollover contributions").

All contributions are subject to certain Internal Revenue Code ("IRC") limitations.

The Plan is required to adopt an EACA feature under Code Section 414A, then, effective for Plan years beginning on or after January 1, 2025, the automatic enrollment rate of new Eligible Employees subject to the EACA shall be at least 3% but no greater than 10%. If the initial enrollment rate is less than 10% or the Employer elects to automatically increase Deferral Contributions under the EACA, for each Plan Year beginning after an Eligible Employee's initial period, the automatic enrollment rate shall increase by at least 1% until the Eligible Employee's deferral rate is at least 10% but not more than 15%.

Company Contributions – The Company contributes 100% of the first 3% and 50% of the next 2% of base compensation that a participant contributes to the Plan. Additional amounts may be contributed at the discretion of the Company's Board of Directors. No additional discretionary contributions were made for the year ended December 31, 2025.

Participant Accounts – Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, the Company's contribution, and an allocation of the Plan earnings and charged with withdrawals and an allocation of the Plan losses. Allocations are based on participant earnings or account balances. In addition, expenses associated with processing participant loans are directly charged to the account of the participant requesting the loan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are vested immediately in their contributions, including any rollover contributions, plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested in the Company matching contributions after two years of service or, if earlier, attainment of normal retirement age, early retirement age and service, or total and permanent disability or death.

Investments – Participants direct Fidelity to invest their individual accounts in one or more investment options offered by the Plan and can change their investments at any time. The Plan currently offers various mutual funds as investment options for participants. If a participant does not elect an investment option, his/her individual account is automatically invested in the Fidelity Freedom Fund nearest to the date when the participant becomes age 65.

Notes Receivable from Participants – Participants may borrow from their Plan accounts for any reason from $1,000 to a maximum amount of the lesser of one-half of their vested account balance or $50,000 reduced by the highest outstanding loan balance in their account during a 12-month period. The loans are secured by the vested balance in the participant's account and bear interest at rates equal to the prime rate, plus 2%. Principal and interest are paid ratably through payroll deductions. Participants are permitted to have only one loan outstanding at any time. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence. As of December 31, 2025, participant loans have maturities through 2034 at interest rates ranging from 5.25% to 10.50%.

Benefits Paid to Participants – The Plan provides for distributions of benefits upon retirement, total and permanent disability, hardship and in-service distributions, death, or termination of employment for any other reason. A participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his/her account.

Participants who have met the normal or early retirement requirements may also elect to receive partial cash payments. Participants may also elect to leave the balance of their account in the Plan if their account balance exceeds $5,000.

Forfeited Accounts – The plan document permits the use of forfeitures to either reduce future employer contributions or pay plan administrative expenses for the plan year. At December 31, 2025 and 2024, forfeited nonvested accounts totaled $87,664 and $241,076, respectively. During the year ended December 31, 2025, the Plan used the forfeiture account in the amount of $75,639 for consulting fee invoices. The plan used the forfeiture account to fund $224,576 for Employer Contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements included herein have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Employee Benefit Plans – SECURE 2.0 Compliance – The Company's 401(k) plan is subject to the SECURE 2.0 Act of 2022. In December 2022, Securing a Strong Retirement Act ("SECURE 2.0") was passed into law. The provisions of SECURE 2.0 include additional increases to required minimum distributions ("RMD") age, changes to long-term and part-time eligibility, new annual funding notice requirements, increased catch-up limits for some participants, a mandatory Roth catch-up requirement for high-income participants, and other provisions. The United States Department of the Treasury and the Internal Revenue Service continue to issue guidance and regulations addressing provisions of SECURE 2.0. The deadline for amending plan documents has been extended to December 31, 2026, and as such, the Plan implemented certain provisions of SECURE 2.0 and the Company is currently evaluating the remaining provisions of SECURE 2.0 and related guidance to determine the full impact to the Plan and participants.

Risks and Uncertainties – Investments are exposed to various risks, such as interest rate, market, and credit. Market risk includes risks related to pandemics and international conflict. Due to the level of risk associated with these investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect participants' account balances and the amounts reported in the Plan's financial statements.

Investment Valuation and Income Recognition – Investments of the Plan consist of mutual funds, which are stated at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the "exit price").

Mutual funds represent investments with various investment managers. Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

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

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent participant loans are recorded as distributions based on the terms of the Plan document.

Administrative Expenses – The Company provides certain administrative and accounting services to the Plan at no cost. In addition, the Company pays the cost of services provided to the Plan by Fidelity and the independent public accounting firm. Administrative expenses included in the statement of changes in net assets available for benefits presented herein relate to the Plan loan processing fees, which are charged directly to the respective participants' Plan accounts.

The Plan has a revenue-sharing agreement whereby certain investment managers return a portion of the investment fees to the recordkeeper to offset the Plan's administrative expenses. Only the revenue that is required to pay recordkeeper fees is retained and any excess is credited back to participants. Administrative revenues are included as a reduction of administrative fees and not reflected separately in the statement of changes in net assets available for benefits. For the year ended December 31, 2025, there were no fees used to offset Plan expenses.

Payment of Benefits – Benefit payments to participants are recorded upon distribution. Amounts allocated to accounts of persons who have elected to withdraw from the Plan, but have not yet been paid, are $276,343 at December 31, 2025. The $276,343 was paid to the former participants in January 2026. There were no participants who elected to withdraw from the Plan, but had not yet been paid at December 31, 2024.

Contributions – Employee contributions are recorded when withheld and employer matching contributions are recorded when the associated employee contributions are recorded.

3. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, as follows: Level 1, which refers to securities valued using unadjusted quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market, but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Asset Valuation Techniques – Valuation technologies maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Mutual Funds – These funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The tables set forth by level within the fair value hierarchy that summarize the Plan's investments measured at fair value on a recurring basis at December 31, 2025 and 2024, are as follows:

	Fair Value Measurements at December 31, 2025			
	Quoted Market Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Investments
Mutual funds	$ 111,024,092	$ -	$ -	$ 111,024,092
Total investments	$ 111,024,092	$ -	$ -	$ 111,024,092

	Fair Value Measurements at December 31, 2024			
	Quoted Market Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Investments
Mutual funds	$102,242,405	$ -	$ -	$102,242,405
Total investments	$102,242,405	$ -	$ -	$102,242,405

4. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity, the trustee as defined by the Plan, and therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for investment management services provided by funds managed by Fidelity are included as a reduction of the return earned on each fund. The Plan also issues loans to participants, which are secured by the vested balances in the participants' accounts. These transactions qualify as exempt party-in-interest transactions. Administrative revenues arise when investment managers return a portion of the investment fees to Fidelity to offset the administrative expenses. Any excess resulting from this revenue sharing remains in an unallocated account from which future Plan expenses can be paid.

5. NONEXEMPT PARTY-IN-INTEREST TRANSACTION

The Company remitted certain participant contributions of $1,622,436 to the trustee for the year ended December 31, 2024, which was later than required by Department of Labor (DOL) Regulation 2510.3-102. The Company filed Form 5330 with the IRS and paid the required excise tax on the transaction. In addition, participant accounts were credited with the amount of investment income that would have been earned had the participant contribution been remitted on a timely basis. This would include the contributions which were remaining of certain pay periods in 2024 and corrected in 2025.

6. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

7. FEDERAL INCOME TAX STATUS

The Plan uses a volume submitter plan document sponsored by Fidelity Management & Research Co. Fidelity Management & Research Co. received an opinion letter from the IRS, dated June 30, 2020, which states that the volume submitter document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Company and the Plan administrator believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and that the Plan and related trust continue to be tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

8. INFORMATION CERTIFIED BY THE TRUSTEE

The following is a summary of the information regarding the Plan, included in the Plan's financial statements and supplemental schedule that was prepared by Fidelity, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2025	2024
Statements of net assets available for benefits:		
Investments in mutual funds	$ 111,024,092	$102,242,405
Notes receivable from participants	1,563,356	1,639,167
Statement of changes in net assets available for benefits- additions to net assets attributable to:		
Net appreciation in fair value of investments	13,305,607	10,729,283
Interest and dividends	5,171,987	4,529,454
Interest income on notes receivable from participants	157,349	138,861

Supplemental schedule – All investment balances and information included in the supplemental schedule of assets (held at end of year).

Note 3 – AII investment balances excluding the attribution to classification of investments among fair value levels.

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits and changes in net assets available for benefits per the accompanying financial statements to the Form 5500 as of and for the year ended December 31:

	2025	2024
Net assets available for benefits per the accompanying financial statements	$112,867,688	$104,114,247
Amounts allocated to withdrawing participants	(276,343)	-
Net assets available for benefits per the Form 5500	$112,591,345	$104,114,247

	2025
Increase in net assets available for benefits per the accompanying financial statements	$8,753,441
Changes in amounts allocated to withdrawing participants	(276,343)
Decrease in net assets available for benefits per the Form 5500	$8,477,098

10. SUBSEQUENT EVENTS

For the year ended December 31, 2025, subsequent events were evaluated through October 7, 2026, the date the financial statements were available to be issued. No material subsequent events occurred that would require disclosure or recognition in these financial statements.

* * * * * *

SUPPLEMENTAL SCHEDULES

WERNER CO. EMPLOYEE SAVINGS PLAN

EMPLOYEE IDENTIFICATION NO.: 32-0204518
PLAN NUMBER: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

	(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost of Asset**	(e) Current Value
		American Beacon	Small Cap Value Fund-Institutional Class Y		$ 792,745
		American Century	American Century Short Duration Fund R5 Class		765,456
*		Fidelity Investments	Fidelity Freedom K 2010 Fund		59,974
*		Fidelity Investments	Fidelity Freedom K 2015 Fund		169,355
*		Fidelity Investments	Fidelity Freedom K 2020 Fund		1,112,898
*		Fidelity Investments	Fidelity Freedom K 2025 Fund		6,987,970
*		Fidelity Investments	Fidelity Freedom K 2030 Fund		10,528,510
*		Fidelity Investments	Fidelity Freedom K 2035 Fund		9,159,770
*		Fidelity Investments	Fidelity Freedom K 2040 Fund		6,691,794
*		Fidelity Investments	Fidelity Freedom K 2045 Fund		5,065,669
*		Fidelity Investments	Fidelity Freedom K 2050 Fund		5,909,075
*		Fidelity Investments	Fidelity Freedom K 2055 Fund		3,975,173
*		Fidelity Investments	Fidelity Freedom K 2060 Fund		1,618,784
*		Fidelity Investments	Fidelity Freedom K 2065 Fund		801,024
*		Fidelity Investments	Fidelity Freedom K 2070 Fund		63,758
*		Fidelity Investments	Fidelity Freedom K Income Fund		240,487
*		Fidelity Investments	Fidelity Growth Company Fund-Class K		20,814,666
*		Fidelity Investments	Fidelity Over-the-Counter Portfolio-Class K		4,348,206
*		Fidelity Investments	Fidelity Money Market Trust Government Money Market Portfolio		3,452,587
*		Fidelity Investments	Fidelity 500 Index Fund-Premium Class		12,420,357
*		Fidelity Investments	Fidelity Extended Market Index Fund-Premium Class		914,981
*		Fidelity Investments	Fidelity International Index Fund-Premium Class		2,481,107
*		Fidelity Investments	Fidelity US Bond Index Fund-Premium Advantage Class		1,299,772
		Goldman Sachs	Goldman Sachs Emerging Markets Equity Insights Fund Class		855,778
		JPMorgan investment Management Inc	JPMorgan Equity Income Fund-Class R5		2,516,686
		JPMorgan investment Management Inc	JPMorgan Core Plus Bond-Class R6		2,165,916
		JPMorgan investment Management Inc	JPMorgan Mid Cap Growth-Class R6		1,916,971
		Massachusetts Financial Services Co.	MFS International Diversification Fund-Class R4		2,328,915
		Pioneer Investments	Pioneer Strategic Income Fund		677,185
		Vanguard	MDCPVAL IDX ADM		888,523
					111,024,092
*		Various participants	Participant loans (maturing through 2034 at interest rates from 5.25% to 10.50%)		1,563,356
					$112,587,448

* Party-in-interest.

** Disclosure of cost is not required for participant-directed investments and, therefore, is not included.

See accompanying Independent Auditor's Report.

WERNER CO. EMPLOYEE SAVINGS PLAN

EMPLOYEE IDENTIFICATION NO.: 32-0204518
PLAN NUMBER: 001

FORM 5500, SCHEDULE H, PART IV, Question 4a-SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2025

FORM 5500, SCHEDULE H, PART IV, QUESTION 4a — SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2025

	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
Participant Contributions Transferred Late to the Plan	**Contributions Not Corrected**	**Contributions Corrected Outside VFCP**	**Contributions Pending Correction in VFCP**	
2024 participant contribution transferred late to the Plan	$-0-	$-0-	$-0-	$1,622,436

See accompanying Independent Auditor's Report

SCOTT KENKEL
MCDERMOTT WILL & EMERY
444 W LAKE ST, STE 4000
CHICAGO IL 60606-0029

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CENTER
OGDEN UT 84201-0001

Memo/Reference - 046555-0069-26061



mwe.com

Sarah Engle
Attorney at Law
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July 29, 2025

VIA CERTIFIED MAIL --
RETURN RECEIPT REQUESTED

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201

Re: Form 5330 Filings for the Werner Co. Employee Savings Plan
EIN/PN: 32-0204518 / 001

To Whom It May Concern:

Please find enclosed Forms 5330 for the 2023, 2024 and 2025 plan years for the Werner Co. Employee Savings Plan (the "Plan"), including a check for the applicable excise tax, equal to $354.86. Werner Co. (the "Company") failed to remit certain participant contributions and loan repayments to the Plan's trust within the period described in DOL Regulation Section 29 CFR 2510.3-102 for certain pay dates in 2023 and 2024.

The Company corrected the error by contributing the amount, plus lost earnings, to the Plan's trust and filing the enclosed Form 5330s as required. Because the Company was not aware of error until late 2024, it was not reasonable for the Plan to file a Form 5330 for 2023 prior to the date on which such form was due.

If you have any questions regarding the enclosed Form 5330s or if you require any additional documentation or information, please contact me.

Sincerely,

Sarah Engle

Sarah Engle

Enclosures

Form **5330**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

Go to *www.irs.gov/Form5330* for instructions and the latest information.

OMB No. 1545-0575

Filer tax year beginning January 1, 2023 and ending December 31, 2023

A Name of filer (see instructions)
Werner Co.
Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions.)
61 Executive Court, North Building
City or town, state or province, country, and ZIP or foreign postal code
West Middlesex, PA 16159

B Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)
Employer identification number (EIN)
32-0204518
Social security number (SSN)

C Name of plan
Werner Co. Employee Savings Plan

E Plan sponsor's EIN
32-0204518

D Name and address of plan sponsor
Werner Co., 61 Executive Court, North Building, West Middlesex, PA 16159

F Plan year ending (MM/DD/YYYY)
12/31/2023

H If this is an **amended return**, check here . . . . . ☐

G Plan number
001

Part I **Taxes.** You can only complete one section of Part I for each Form 5330 filed. See instructions.

Section A. Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)	FOR IRS USE ONLY		
1 Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12)	161	1	
2 Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	2	
3a Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159	3a	$246.00
b Section 4975(b) tax on failure to correct prohibited transactions	224	3b	
4 Section 4976 tax on disqualified benefits for funded welfare plans	200	4	
5a Section 4978 tax on ESOP dispositions	209	5a	
b The tax on line 5a is a result of the application of: ☐ Sec. 664(g) ☐ Sec. 1042		5b	
6 Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	6	
7 **Total Section A taxes.** Add lines 1 through 6. Enter here and on Part II, line 17		7	$246.00
Section B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan year			
8a Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2)	163	8a	
b Section 4971(b) tax for failure to correct minimum funding standards	225	8b	
9a Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	9a	
b Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	9b	
10a Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	10a	
b Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	10b	
c Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d)	452	10c	
d Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from Schedule L, line 2)	453	10d	
Section B1. Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees			
11 Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	11	
12 **Total Section B taxes.** Add lines 8a through 10d or 11. Enter here and on Part II, line 17		12	
Section C. Tax that is reported by the last day of the 15th month after the end of the plan year			
13 Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17	205	13	

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Name of filer: Filer's identifying number:

Section D. Tax that is reported by the last day of the month following the month in which the reversion occurred

14	Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17	204	14	

Section E. Tax that is reported by the last day of the month following the month in which the failure occurred

15	Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17	228	15	

Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

16	Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17	237	16	

Part II Tax Due

17	Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable)	17	$246.00
18	Enter the amount of tax paid with Form 5558 or any other tax paid prior to filing this return	18	
19	**Tax due.** Subtract line 18 from line 17. If the result is greater than zero, enter here	19	$246.00

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signed by: Casey Brue
Your signature

724-813-8247
Telephone number

7/24/2025 | 11:11:38 AM CDT
Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

Name of filer: Filer's identifying number:

Schedule A. Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p))		1	
2	Amount allowable as a deduction under section 404		2	
3	Subtract line 2 from line 1		3	
4	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86	4		
5	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year	5		
6	Subtract line 5 from line 4	6		
7	Amount of line 6 carried forward and deductible in this tax year	7		
8	Subtract line 7 from line 6		8	
9	Tentative taxable excess contributions. Add lines 3 and 8		9	
10	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax		10	
11	Taxable excess contributions. Subtract line 10 from line 9		11	
12	Multiply line 11 by 10%. Enter here and on Part I, line 1		12	

Schedule B. Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3)) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total amount contributed for current year less rollovers. See instructions	1	
2	Amount excludable from gross income under section 403(b). See instructions	2	
3	Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Prior year excess contributions not previously eliminated. If zero, go to line 8	4	
5	Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0-	5	
6	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions	6	
7	Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4	7	
8	Taxable excess contributions. Add lines 3 and 7	8	
9	Multiply line 8 by 6%	9	
10	Enter the value of your account as of the last day of the year	10	
11	Multiply line 10 by 6%	11	
12	**Excess contributions tax.** Enter the lesser of line 9 or line 11 here and on Part I, line 2	12	

Werner Co.
2023 Correction

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Name of Filer: **Werner Co.**			Filer's identifying number:	**32-0204518**
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked): **a** [] discrete **b** [X] other than discrete (a lease or a loan)				
2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
1	2/9/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 65.82	$ 9.87
2	2/10/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 4.10	$ 0.62
3	2/16/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.16	$ 1.97
4	2/17/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.80	$ 0.12
5	2/23/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 65.51	$ 9.83
6	2/24/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 3.90	$ 0.59
7	4/20/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 71.28	$ 10.69
8	4/21/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 3.49	$ 0.52
9	4/27/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 18.23	$ 2.73
10	4/28/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.86	$ 0.13
11	5/4/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 67.80	$ 10.17
12	5/5/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 3.13	$ 0.47
13	5/18/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 67.34	$ 10.10
14	5/19/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 2.93	$ 0.44
15	5/25/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.90	$ 2.09
16	5/26/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.59	$ 0.09

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Name of Filer: **Werner Co.**			Filer's identifying number:	**32-0204518**
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
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(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
17	6/1/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 66.54	$ 9.98
18	6/2/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 2.72	$ 0.41
19	6/8/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.53	$ 2.03
20	6/9/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.53	$ 0.08
21	6/22/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.61	$ 2.04
22	6/23/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.50	$ 0.08
23	6/29/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 66.22	$ 9.93
24	6/30/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 2.35	$ 0.35
25	7/6/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 15.35	$ 2.30
26	7/7/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.52	$ 0.08
27	7/13/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 63.52	$ 9.53
28	7/14/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 2.08	$ 0.31
29	7/20/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 16.28	$ 2.44
30	7/21/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.51	$ 0.08
31	7/27/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 66.37	$ 9.96
32	7/28/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 2.00	$ 0.30

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(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
33	8/3/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.82	$ 2.07
34	8/4/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.40	$ 0.06
35	8/17/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.71	$ 2.06
36	8/18/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.36	$ 0.05
37	8/24/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 64.46	$ 9.67
38	8/25/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 1.59	$ 0.24
39	8/31/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.94	$ 2.09
40	9/1/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.33	$ 0.05
41	9/7/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 64.90	$ 9.74
42	9/8/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 1.43	$ 0.21
43	9/14/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 12.96	$ 1.94
44	9/15/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.27	$ 0.04
45	9/21/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 64.22	$ 9.63
46	9/22/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 1.24	$ 0.19
47	9/28/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.53	$ 2.03
48	9/29/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.24	$ 0.04

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49	10/5/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 73.58	$ 11.04
50	10/6/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 1.40	$ 0.21
51	10/12/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 16.41	$ 2.46
52	10/13/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.29	$ 0.04
53	10/19/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 71.14	$ 10.67
54	10/20/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 1.14	$ 0.17
55	10/26/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 14.71	$ 2.21
56	10/27/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.21	$ 0.03
57	11/2/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 70.93	$ 10.64
58	11/3/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.92	$ 0.14
59	11/9/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 21.26	$ 3.19
60	11/10/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.24	$ 0.04
61	11/16/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 70.15	$ 10.52
62	11/17/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.69	$ 0.10
63	11/22/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 25.21	$ 3.78
64	11/24/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.21	$ 0.03

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65	11/29/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 105.17	$ 15.78
66	12/1/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.71	$ 0.11
67	12/7/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 13.77	$ 2.07
68	12/8/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.07	$ 0.01
69	12/14/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 68.13	$ 10.22
70	12/15/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.25	$ 0.04
71	12/21/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 16.09	$ 2.41
72	12/22/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.04	$ 0.01
73	12/28/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 64.35	$ 9.65
74	12/29/2023	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.04	$ 0.01
Form 5330 (Rev. 12-2022)				$ 246.00
4 Have you corrected all of the prohibited transactions that you are reporting on this return? If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement. See instructions . . . . . [X] Yes [ ] No				

Werner Co.
2023 Correction

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5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
1	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/10/2023	Payment of lost earnings on participant elective deferrals and loans
2	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
3	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/17/2023	Payment of lost earnings on participant elective deferrals and loans
4	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
5	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/24/2023	Payment of lost earnings on participant elective deferrals and loans
6	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
7	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	4/21/2023	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
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(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
8	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
9	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	4/28/2023	Payment of lost earnings on participant elective deferrals and loans
10	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
11	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	5/5/2023	Payment of lost earnings on participant elective deferrals and loans
12	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
13	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	5/19/2023	Payment of lost earnings on participant elective deferrals and loans
14	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**		Filer's identifying number:	**32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
15	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	5/26/2023	Payment of lost earnings on participant elective deferrals and loans
16	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
17	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	6/2/2023	Payment of lost earnings on participant elective deferrals and loans
18	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
19	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	6/9/2023	Payment of lost earnings on participant elective deferrals and loans
20	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
21	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	6/23/2023	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
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(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
22	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
23	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	6/30/2023	Payment of lost earnings on participant elective deferrals and loans
24	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
25	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/7/2023	Payment of lost earnings on participant elective deferrals and loans
26	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
27	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/14/2023	Payment of lost earnings on participant elective deferrals and loans
28	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

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(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
29	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/21/2023	Payment of lost earnings on participant elective deferrals and loans
30	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
31	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/28/2023	Payment of lost earnings on participant elective deferrals and loans
32	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
33	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	8/4/2023	Payment of lost earnings on participant elective deferrals and loans
34	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
35	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	8/18/2023	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
36	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
37	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	8/25/2023	Payment of lost earnings on participant elective deferrals and loans
38	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
39	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	9/1/2023	Payment of lost earnings on participant elective deferrals and loans
40	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
41	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	9/8/2023	Payment of lost earnings on participant elective deferrals and loans
42	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
43	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	9/15/2023	Payment of lost earnings on participant elective deferrals and loans
44	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
45	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	9/22/2023	Payment of lost earnings on participant elective deferrals and loans
46	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
47	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	9/29/2023	Payment of lost earnings on participant elective deferrals and loans
48	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
49	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	10/6/2023	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
50	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
51	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	10/13/2023	Payment of lost earnings on participant elective deferrals and loans
52	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
53	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	10/20/2023	Payment of lost earnings on participant elective deferrals and loans
54	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
55	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	10/27/2023	Payment of lost earnings on participant elective deferrals and loans
56	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
57	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/3/2023	Payment of lost earnings on participant elective deferrals and loans
58	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
59	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/10/2023	Payment of lost earnings on participant elective deferrals and loans
60	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
61	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/17/2023	Payment of lost earnings on participant elective deferrals and loans
62	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
63	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/24/2023	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
64	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
65	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	12/1/2023	Payment of lost earnings on participant elective deferrals and loans
66	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
67	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	12/8/2023	Payment of lost earnings on participant elective deferrals and loans
68	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
69	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	12/15/2023	Payment of lost earnings on participant elective deferrals and loans
70	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
71	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	12/22/2023	Payment of lost earnings on participant elective deferrals and loans
72	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
73	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	12/29/2023	Payment of lost earnings on participant elective deferrals and loans
74	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans

Name of filer: Filer's identifying number:

Schedule F. Tax on Multiemployer Plans in Endangered or Critical Status (Sections 4971(g)(3) and 4971(g)(4)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status.		
a	Enter the amount of contributions necessary to meet the applicable benchmarks or requirements	1a	
b	Enter the amount of the accumulated funding deficiency	1b	
c	Multiply the greater of line 1a or line 1b by 5%. Enter the result here and on Part I, line 10b	1c	
2	Section 4971(g)(4) tax on failure to adopt rehabilitation plan.		
a	Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from Schedule D, line 2	2a	
b	Enter the number of days during the tax year which are included in the period beginning on the first day following the close of the 240-day period and ending on the day the rehabilitation plan is adopted _____		
c	Multiply line 2b by $1,100	2c	
d	Enter the greater of line 2a or line 2c here and on Part I, line 10c	2d	

Schedule G. Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees

1	Did you make an election to be taxed under section 4977? ☐ Yes ☐ No		
2	If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid: _____		
3	If line 1 is "Yes," enter the excess fringe benefits on this line. See instructions	3	
4	Enter 30% of line 3 here and on Part I, line 11	4	

Schedule H. Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year

1	Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions	1	
2	Multiply line 1 by 10% and enter here and on Part I, line 13	2	

Schedule I. Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred

1	Date reversion occurred MM _____ DD _____ YY _____		
2a	Employer reversion amount: _____ b Excise tax rate (20% or 50%): _____		
3	Multiply line 2a by line 2b and enter the amount here and on Part I, line 14	3	
4	Explain below why you qualify for a 20% rather than a 50% excise tax rate:		

Schedule J. Tax on Failure To Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred

1	Enter the number of applicable individuals who were not provided ERISA section 204(h) notice: _____		
2	Enter the effective date of the amendment MM _____ DD _____ YY _____		
3	Enter the number of days in the noncompliance period: _____		
4	Enter the total number of failures to provide ERISA section 204(h) notice. See instructions	4	
5	Multiply line 4 by $100. Enter here and on Part I, line 15	5	
6	Provide a brief description of the failure, and of the correction, if any:		

Schedule K. Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

1	Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to: _____		
2	Multiply line 1 by $20,000. Enter the result here and on Part I, line 16	2	

Schedule L. Tax on Failure of a CSEC Plan Sponsor To Adopt Funding Restoration Plan (Section 4971(h)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Enter the number of days during the tax year which are included in the period beginning on the day following the close of the 180-day period described in section 433(j)(3) and ending on the day on which the funding restoration plan is adopted _____		
2	Multiply line 1 by $100. Enter the result here and on Part I, line 10d	2	

Form **5330**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

Go to *www.irs.gov/Form5330* for instructions and the latest information.

OMB No. 1545-0575

Filer tax year beginning January 1, 2024 and ending December 31, 2024

A Name of filer (see instructions)
Werner Co.
Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions.)
61 Executive Court, North Building
City or town, state or province, country, and ZIP or foreign postal code
West Middlesex, PA 16159

B Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)
Employer identification number (EIN)
32-0204518
Social security number (SSN)

C Name of plan
Werner Co. Employee Savings Plan

E Plan sponsor's EIN
32-0204518

D Name and address of plan sponsor
Werner Co., 61 Executive Court, North Building, West Middlesex, PA 16159

F Plan year ending (MM/DD/YYYY)
12/31/2024

H If this is an **amended return**, check here ☐

G Plan number
001

Part I **Taxes.** You can only complete one section of Part I for each Form 5330 filed. See instructions.

Section A. Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)	FOR IRS USE ONLY		
1 Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12)	161	1	
2 Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	2	
3a Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159	3a	$108.70
b Section 4975(b) tax on failure to correct prohibited transactions	224	3b	
4 Section 4976 tax on disqualified benefits for funded welfare plans	200	4	
5a Section 4978 tax on ESOP dispositions	209	5a	
b The tax on line 5a is a result of the application of: ☐ Sec. 664(g) ☐ Sec. 1042		5b	
6 Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	6	
7 **Total Section A taxes.** Add lines 1 through 6. Enter here and on Part II, line 17		7	$108.70
Section B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan year			
8a Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2)	163	8a	
b Section 4971(b) tax for failure to correct minimum funding standards	225	8b	
9a Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	9a	
b Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	9b	
10a Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	10a	
b Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	10b	
c Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d)	452	10c	
d Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from Schedule L, line 2)	453	10d	
Section B1. Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees			
11 Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	11	
12 **Total Section B taxes.** Add lines 8a through 10d or 11. Enter here and on Part II, line 17		12	
Section C. Tax that is reported by the last day of the 15th month after the end of the plan year			
13 Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17	205	13	

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Name of filer: Filer's identifying number:

Section D. Tax that is reported by the last day of the month following the month in which the reversion occurred

14	Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17	204	14	

Section E. Tax that is reported by the last day of the month following the month in which the failure occurred

15	Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17	228	15	

Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

16	Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17	237	16	

Part II Tax Due

17	Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable)	17	$108.70
18	Enter the amount of tax paid with Form 5558 or any other tax paid prior to filing this return	18	
19	**Tax due.** Subtract line 18 from line 17. If the result is greater than zero, enter here	19	$108.70

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Telephone number	Date
Casey Brue	724-813-8247	7/24/2025 | 11:11:38 AM CDT

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

Name of filer: Filer's identifying number:

Schedule A. Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p))		1	
2	Amount allowable as a deduction under section 404		2	
3	Subtract line 2 from line 1		3	
4	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86	4		
5	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year	5		
6	Subtract line 5 from line 4	6		
7	Amount of line 6 carried forward and deductible in this tax year	7		
8	Subtract line 7 from line 6		8	
9	Tentative taxable excess contributions. Add lines 3 and 8		9	
10	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax		10	
11	Taxable excess contributions. Subtract line 10 from line 9		11	
12	Multiply line 11 by 10%. Enter here and on Part I, line 1		12	

Schedule B. Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3)) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total amount contributed for current year less rollovers. See instructions	1	
2	Amount excludable from gross income under section 403(b). See instructions	2	
3	Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Prior year excess contributions not previously eliminated. If zero, go to line 8	4	
5	Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0-	5	
6	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions	6	
7	Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4	7	
8	Taxable excess contributions. Add lines 3 and 7	8	
9	Multiply line 8 by 6%	9	
10	Enter the value of your account as of the last day of the year	10	
11	Multiply line 10 by 6%	11	
12	**Excess contributions tax.** Enter the lesser of line 9 or line 11 here and on Part I, line 2	12	

Werner Co.
2024 Correction

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Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked): **a** [] discrete **b** [X] other than discrete (a lease or a loan)				
2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
1	1/4/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 67.54	$ 10.13
2	1/12/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 4.44	$ 0.67
3	1/11/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 76.23	$ 11.43
4	1/12/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 5.31	$ 0.80
5	1/12/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.62	$ 0.09
6	1/18/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 16.18	$ 2.43
7	1/19/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.90	$ 0.14
8	1/19/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.34	$ 0.05
9	1/25/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 80.20	$ 12.03
10	1/26/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 5.38	$ 0.81
11	1/26/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.59	$ 0.09
12	2/8/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 79.87	$ 11.98
13	2/9/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 5.15	$ 0.77
14	2/9/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.57	$ 0.09
15	2/15/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 15.94	$ 2.39
16	2/16/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.81	$ 0.12

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Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked):
a [] discrete **b** [X] other than discrete (a lease or a loan)

2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)

(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
17	2/16/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.30	$ 0.05
18	2/22/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 81.09	$ 12.16
19	2/23/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 5.02	$ 0.75
20	2/23/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.54	$ 0.08
21	2/29/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 17.44	$ 2.62
22	3/1/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.89	$ 0.13
23	3/1/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.28	$ 0.04
24	3/7/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 81.87	$ 12.28
25	3/8/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 4.84	$ 0.73
26	3/8/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.52	$ 0.08
27	3/14/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 17.37	$ 2.61
28	3/15/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.83	$ 0.12
29	3/15/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.28	$ 0.04
30	3/21/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 83.09	$ 12.46
31	3/22/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 4.69	$ 0.70
32	3/22/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.50	$ 0.08

Form 5330 (Rev. 12-2022)				Page **4**
Name of Filer: **Werner Co.**			Filer's identifying number:	**32-0204518**
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked): **a** [] discrete **b** [X] other than discrete (a lease or a loan)				
2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
33	3/28/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 10.75	$ 1.61
34	4/1/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.65	$ 0.10
35	4/4/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 83.84	$ 12.58
36	4/5/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 4.52	$ 0.68
37	4/5/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.46	$ 0.07
38	7/12/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 16.00	$ 2.40
39	7/15/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.60	$ 0.09
40	7/26/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 19.55	$ 2.93
41	7/30/2024	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.66	$ 0.10
3 Add amounts in column (e); enter here and on Part I, line 3a . . . . . ▶				$ 108.70
4 Have you corrected all of the prohibited transactions that you are reporting on this return? If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement. See instructions . . . . . [X] Yes [ ] No				

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
1	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/12/2024	Payment of lost earnings on participant elective deferrals and loans
2	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	11/6/2024	Payment of lost earnings on participant elective deferrals and loans
3	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/12/2024	Payment of lost earnings on participant elective deferrals and loans
4	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
5	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
6	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/19/2024	Payment of lost earnings on participant elective deferrals and loans
7	Werner Co. 61 Executive Court, North Buildlng West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**		Filer's identifying number:	**32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
8	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
9	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/26/2024	Payment of lost earnings on participant elective deferrals and loans
10	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
11	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
12	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/9/2024	Payment of lost earnings on participant elective deferrals and loans
13	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
14	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
15	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/16/2024	Payment of lost earnings on participant elective deferrals and loans
16	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
17	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
18	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	2/123/2024	Payment of lost earnings on participant elective deferrals and loans
19	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
20	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
21	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	3/1/2024	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**		Filer's identifying number:	**32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
22	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
23	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
24	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	3/8/2024	Payment of lost earnings on participant elective deferrals and loans
25	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
26	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
27	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	3/15/2024	Payment of lost earnings on participant elective deferrals and loans
28	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
29	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
30	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	3/22/2024	Payment of lost earnings on participant elective deferrals and loans
31	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
32	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
33	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	4/1/2024	Payment of lost earnings on participant elective deferrals and loans
34	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
35	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	4/5/2024	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
36	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
37	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
38	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/15/2024	Payment of lost earnings on participant elective deferrals and loans
39	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
40	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	7/30/2024	Payment of lost earnings on participant elective deferrals and loans
41	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans

Name of filer: Filer's identifying number:

Schedule F. Tax on Multiemployer Plans in Endangered or Critical Status (Sections 4971(g)(3) and 4971(g)(4)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status.		
a	Enter the amount of contributions necessary to meet the applicable benchmarks or requirements	1a	
b	Enter the amount of the accumulated funding deficiency	1b	
c	Multiply the greater of line 1a or line 1b by 5%. Enter the result here and on Part I, line 10b	1c	
2	Section 4971(g)(4) tax on failure to adopt rehabilitation plan.		
a	Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from Schedule D, line 2	2a	
b	Enter the number of days during the tax year which are included in the period beginning on the first day following the close of the 240-day period and ending on the day the rehabilitation plan is adopted _____		
c	Multiply line 2b by $1,100	2c	
d	Enter the greater of line 2a or line 2c here and on Part I, line 10c	2d	

Schedule G. Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees

1	Did you make an election to be taxed under section 4977? ☐ Yes ☐ No		
2	If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid: _____		
3	If line 1 is "Yes," enter the excess fringe benefits on this line. See instructions	3	
4	Enter 30% of line 3 here and on Part I, line 11	4	

Schedule H. Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year

1	Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions	1	
2	Multiply line 1 by 10% and enter here and on Part I, line 13	2	

Schedule I. Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred

1	Date reversion occurred MM _____ DD _____ YY _____		
2a	Employer reversion amount: _____ **b** Excise tax rate (20% or 50%): _____		
3	Multiply line 2a by line 2b and enter the amount here and on Part I, line 14	3	
4	Explain below why you qualify for a 20% rather than a 50% excise tax rate:		

Schedule J. Tax on Failure To Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred

1	Enter the number of applicable individuals who were not provided ERISA section 204(h) notice: _____		
2	Enter the effective date of the amendment MM _____ DD _____ YY _____		
3	Enter the number of days in the noncompliance period: _____		
4	Enter the total number of failures to provide ERISA section 204(h) notice. See instructions	4	
5	Multiply line 4 by $100. Enter here and on Part I, line 15	5	
6	Provide a brief description of the failure, and of the correction, if any:		

Schedule K. Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

1	Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to: _____		
2	Multiply line 1 by $20,000. Enter the result here and on Part I, line 16	2	

Schedule L. Tax on Failure of a CSEC Plan Sponsor To Adopt Funding Restoration Plan (Section 4971(h)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Enter the number of days during the tax year which are included in the period beginning on the day following the close of the 180-day period described in section 433(j)(3) and ending on the day on which the funding restoration plan is adopted _____		
2	Multiply line 1 by $100. Enter the result here and on Part I, line 10d	2	

Form **5330**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Return of Excise Taxes Related to Employee Benefit Plans

(under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979, 4979A, 4980, and 4980F of the Internal Revenue Code)

Go to *www.irs.gov/Form5330* for instructions and the latest information.

OMB No. 1545-0575

Filer tax year beginning January 1, 2025 and ending December 31, 2025

A Name of filer (see instructions)
Werner Co.
Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions.)
61 Executive Court, North Building
City or town, state or province, country, and ZIP or foreign postal code
West Middlesex, PA 16159

B Filer's identifying number (Enter either the EIN or SSN, but not both. See instructions.)
Employer identification number (EIN)
32-0204518
Social security number (SSN)

C Name of plan
Werner Co. Employee Savings Plan

E Plan sponsor's EIN
32-0204518

D Name and address of plan sponsor
Werner Co., 61 Executive Court, North Building, West Middlesex, PA 16159

F Plan year ending (MM/DD/YYYY)
12/31/2025

H If this is an **amended return**, check here . . . . . ☐

G Plan number
001

Part I **Taxes.** You can only complete one section of Part I for each Form 5330 filed. See instructions.

Section A. Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)	FOR IRS USE ONLY		
1 Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12)	161	1	
2 Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12)	164	2	
3a Section 4975(a) tax on prohibited transactions (from Schedule C, line 3)	159	3a	$0.16
b Section 4975(b) tax on failure to correct prohibited transactions	224	3b	
4 Section 4976 tax on disqualified benefits for funded welfare plans	200	4	
5a Section 4978 tax on ESOP dispositions	209	5a	
b The tax on line 5a is a result of the application of: ☐ Sec. 664(g) ☐ Sec. 1042		5b	
6 Section 4979A tax on certain prohibited allocations of qualified ESOP securities or ownership of synthetic equity	203	6	
7 **Total Section A taxes.** Add lines 1 through 6. Enter here and on Part II, line 17		7	$0.16
Section B. Taxes that are reported by the 15th day of the 10th month after the last day of the plan year			
8a Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2)	163	8a	
b Section 4971(b) tax for failure to correct minimum funding standards	225	8b	
9a Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4)	226	9a	
b Section 4971(f)(2) tax for failure to correct liquidity shortfall	227	9b	
10a Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions)	450	10a	
b Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c)	451	10b	
c Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d)	452	10c	
d Section 4971(h) tax on failure of a CSEC plan sponsor to adopt funding restoration plan (from Schedule L, line 2)	453	10d	
Section B1. Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees			
11 Section 4977 tax on excess fringe benefits (from Schedule G, line 4)	201	11	
12 **Total Section B taxes.** Add lines 8a through 10d or 11. Enter here and on Part II, line 17		12	
Section C. Tax that is reported by the last day of the 15th month after the end of the plan year			
13 Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17	205	13	

Name of filer: Filer's identifying number:

Schedule A. Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p))		1	
2	Amount allowable as a deduction under section 404		2	
3	Subtract line 2 from line 1		3	
4	Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86	4		
5	Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year	5		
6	Subtract line 5 from line 4	6		
7	Amount of line 6 carried forward and deductible in this tax year	7		
8	Subtract line 7 from line 6		8	
9	Tentative taxable excess contributions. Add lines 3 and 8		9	
10	Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax		10	
11	Taxable excess contributions. Subtract line 10 from line 9		11	
12	Multiply line 11 by 10%. Enter here and on Part I, line 1		12	

Schedule B. Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3)) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)

1	Total amount contributed for current year less rollovers. See instructions	1	
2	Amount excludable from gross income under section 403(b). See instructions	2	
3	Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Prior year excess contributions not previously eliminated. If zero, go to line 8	4	
5	Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0-	5	
6	Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions	6	
7	Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4	7	
8	Taxable excess contributions. Add lines 3 and 7	8	
9	Multiply line 8 by 6%	9	
10	Enter the value of your account as of the last day of the year	10	
11	Multiply line 10 by 6%	11	
12	**Excess contributions tax.** Enter the lesser of line 9 or line 11 here and on Part I, line 2	12	

Docusign Envelope ID: F790FFD5-BB64-4114-9643-C2CBCE4271CD

Name of filer: Filer's identifying number:

Section D. Tax that is reported by the last day of the month following the month in which the reversion occurred

14	Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17	204	14	

Section E. Tax that is reported by the last day of the month following the month in which the failure occurred

15	Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17	228	15	

Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

16	Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17	237	16	

Part II Tax Due

17	Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable)	17	$0.16
18	Enter the amount of tax paid with Form 5558 or any other tax paid prior to filing this return	18	
19	**Tax due.** Subtract line 18 from line 17. If the result is greater than zero, enter here	19	$0.16

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signed by: Casey Brua — Your signature

724-813-8247 — Telephone number

7/24/2025 | 11:11:38 AM CDT — Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

Werner Co.
2025 Correction

Form 5330 (Rev. 12-2022)				Page **4**
Name of Filer: **Werner Co.**			Filer's identifying number:	**32-0204518**
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked): **a** [] discrete **b** [X] other than discrete (a lease or a loan)				
2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
1	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.11	$ 0.02
2	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
3	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
4	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.01	$ 0.00
5	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
6	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
7	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
8	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
9	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
10	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.01	$ 0.00
11	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
12	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
13	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
14	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.01	$ 0.00
15	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
16	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00

Werner Co.
2025 Correction

Form 5330 (Rev. 12-2022)				Page **4**
Name of Filer: **Werner Co.**			Filer's identifying number:	**32-0204518**
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
1 Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked): **a** [] discrete **b** [X] other than discrete (a lease or a loan)				
2 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Transaction number	**(b)** Date of transaction (see instructions)	**(c)** Description of prohibited transaction	**(d)** Amount involved in prohibited transaction (see instructions)	**(e)** Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions))
17	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
18	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.01	$ 0.00
19	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
20	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
21	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
22	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.12	$ 0.02
23	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.02	$ 0.00
24	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.03	$ 0.00
25	1/1/2025	Loan to plan sponsor due to untimely remittance of participant elective deferrals and loans	$ 0.04	$ 0.01
3 Add amounts in column (e); enter here and on Part I, line 3a . . . . . ▶				$ 0.16
4 Have you corrected all of the prohibited transactions that you are reporting on this return? If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement. See instructions . . . . . [X] Yes [ ] No				

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
1	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
2	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
3	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
4	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
5	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
6	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
7	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
8	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
9	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
10	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/205	Payment of lost earnings on participant elective deferrals and loans
11	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
12	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
13	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
14	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans

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Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
15	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
16	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
17	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
18	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
19	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
20	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
21	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans

Form 5330 (Rev. 12-2022)				Page 5
Name of Filer: **Werner Co.**			Filer's identifying number: **32-0204518**	
Schedule C. Tax on Prohibited Transactions (Section 4975) (*see instructions*) **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**				
5 Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)				
(a) Item no. from line 2	**(b)** Name and address of disqualified person	**(c)** EIN or SSN	**(d)** Date of correction	**(e)** Description of correction
22	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/8/2025	Payment of lost earnings on participant elective deferrals and loans
23	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
24	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans
25	Werner Co. 61 Executive Court, North Building West Middlesex, PA 16159	32-0204518	1/10/2025	Payment of lost earnings on participant elective deferrals and loans

Name of filer: Filer's identifying number:

Schedule F. Tax on Multiemployer Plans in Endangered or Critical Status (Sections 4971(g)(3) and 4971(g)(4)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status.		
a	Enter the amount of contributions necessary to meet the applicable benchmarks or requirements	1a	
b	Enter the amount of the accumulated funding deficiency	1b	
c	Multiply the greater of line 1a or line 1b by 5%. Enter the result here and on Part I, line 10b	1c	
2	Section 4971(g)(4) tax on failure to adopt rehabilitation plan.		
a	Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from Schedule D, line 2	2a	
b	Enter the number of days during the tax year which are included in the period beginning on the first day following the close of the 240-day period and ending on the day the rehabilitation plan is adopted _____		
c	Multiply line 2b by $1,100	2c	
d	Enter the greater of line 2a or line 2c here and on Part I, line 10c	2d	

Schedule G. Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees

1	Did you make an election to be taxed under section 4977? ☐ Yes ☐ No		
2	If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid: _____		
3	If line 1 is "Yes," enter the excess fringe benefits on this line. See instructions	3	
4	Enter 30% of line 3 here and on Part I, line 11	4	

Schedule H. Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year

1	Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions	1	
2	Multiply line 1 by 10% and enter here and on Part I, line 13	2	

Schedule I. Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred

1	Date reversion occurred MM _____ DD _____ YY _____		
2a	Employer reversion amount: _____ **b** Excise tax rate (20% or 50%): _____		
3	Multiply line 2a by line 2b and enter the amount here and on Part I, line 14	3	
4	Explain below why you qualify for a 20% rather than a 50% excise tax rate:		

Schedule J. Tax on Failure To Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred

1	Enter the number of applicable individuals who were not provided ERISA section 204(h) notice: _____		
2	Enter the effective date of the amendment MM _____ DD _____ YY _____		
3	Enter the number of days in the noncompliance period: _____		
4	Enter the total number of failures to provide ERISA section 204(h) notice. See instructions	4	
5	Multiply line 4 by $100. Enter here and on Part I, line 15	5	
6	Provide a brief description of the failure, and of the correction, if any:		

Schedule K. Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction

1	Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to: _____		
2	Multiply line 1 by $20,000. Enter the result here and on Part I, line 16	2	

Schedule L. Tax on Failure of a CSEC Plan Sponsor To Adopt Funding Restoration Plan (Section 4971(h)) Reported by the 15th day of the 10th month after the last day of the plan year

1	Enter the number of days during the tax year which are included in the period beginning on the day following the close of the 180-day period described in section 433(j)(3) and ending on the day on which the funding restoration plan is adopted _____		
2	Multiply line 1 by $100. Enter the result here and on Part I, line 10d	2	