Report of Independent Accountants

To the Management of Leggett & Platt, Incorporated

We have reviewed the accompanying Leggett & Platt, Incorporated management assertion that the greenhouse gas (GHG) emissions metrics (metrics) for the years ended December 31, 2022, 2021, 2020, and 2019 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Leggett & Platt, Incorporated's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements,* and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

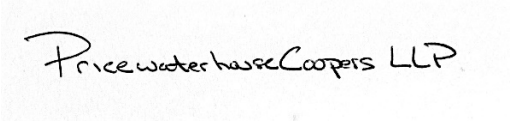
The firm applies the Statements on Quality Control Standards established by the AICPA and, accordingly, maintains a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries; performed tests of mathematical accuracy of computations on a sample basis; read relevant policies to understand terms related to relevant information about the metrics; reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis; and performed analytical procedures.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Leggett & Platt, Incorporated has estimated GHG emissions for certain emissions sources for which no primary usage data is available.

Based on our review, we are not aware of any material modifications that should be made to Leggett & Platt, Incorporated's management assertion in order for it to be fairly stated.



St. Louis, Missouri
December 20, 2023, except for the clarification in Note 4 to management's assertion that only the process emissions from the owned steel rod mill manufacturing facility in the United States are included in the reported Scope 1 GHG emissions, as to which the date is May 29, 2024

Leggett & Platt, Incorporated Management Assertion
For the years ended December 31, 2022, 2021, 2020, and 2019

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented below for the reporting years ended December 31, 2022, 2021, 2020, and 2019, management of Leggett & Platt, Incorporated (L&P) asserts that the metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy, and validity of the metrics.

Metric Description	Definition of Metric	Metric Quantity for the Reporting Year 2022	Metric Quantity for the Reporting Year 2021	Metric Quantity for the Reporting Year 2020	Metric Quantity for the Reporting Year 2019
Scope 1 GHG Emissions (tCO_2e)	Direct GHG emissions expressed in metric tonnes of carbon dioxide equivalent (tCO_2e) from stationary and mobile combustion of natural gas, diesel, propane/liquified petroleum gas (LPG), fuel oil no. 2, kerosene, gasoline, and jet fuel, as well as from process emissions. [1,2,3,4,6]	200,329	225,235	217,351	226,456
Scope 2 GHG Emissions (tCO_2e)	Indirect GHG emissions expressed in metric tonnes of carbon dioxide equivalent (tCO_2e) from the use of purchased electricity and steam. [1,2,3,5,6]	Market-based – 285,471 Location-based – 295,315	Market-based – 355,112 Location-based – 346,922	Market-based – 312,312 Location-based – 318,931	Market-based – 366,504 Location-based – 384,596
Total Scope 1 and Scope 2 GHG Emissions (tCO_2e) [1-6]		Market-based – 485,800 Location-based – 495,644	Market-based – 580,347 Location-based – 572,157	Market-based – 529,663 Location-based – 536,282	Market-based - 592,960 Location-based - 611,052

Organizational Boundary

L&P has determined that the most practical and meaningful method to consolidate and report the metrics is based on operational control as outlined in the GHG Protocol (defined in footnote 1 below). Under this approach, amounts are quantified and reported for operations where L&P has full authority to introduce and implement its operating policies. For L&P, this includes leased and owned manufacturing and warehouse facilities, leased and owned office space, leased and owned heavy- and light-duty vehicles, leased and owned forklift trucks, and owned private jets.

Data related to acquisitions and divestitures that occurred during the reporting year are included from the date of acquisition forward (unless the acquisition occurred after the 15th of the month, then it is included in the subsequent month) or excluded from the date of divestiture forward. The acquisitions and divestitures that occurred during the reporting years 2019-2022 are as follows:

	Reporting Year 2022	Reporting Year 2021	Reporting Year 2020	Reporting Year 2019
Acquisitions	We acquired four businesses: • A small US textiles business that converts and distributes construction fabrics for the furniture and bedding industries • A leading global manufacturer of hydraulic cylinders for heavy construction equipment • Two Canadian distributors* of products used for erosion control, stormwater management, and various other applications	We acquired three businesses: • A United Kingdom manufacturer specializing in metallic ducting systems, flexible joints and components for space, military, and commercial applications • A Polish manufacturer of bent metal tubing for furniture used in office, residential, and other settings • A specialty foam and finished mattress manufacturer serving the United Kingdom and Irish marketplace	None	We acquired two businesses: • A leader in proprietary specialized foam technology, primarily for the bedding and furniture industries • A manufacturer and distributor of geosynthetic fabrics, grids, and erosion control products
Divestitures	We sold our South African bedding innerspring operation	We sold a Mexican specialty wire operation	We divested two small businesses: • A specialty wire operation in our Drawn Wire business unit • A final operation in our exited fashion bed business	None

*The acquisition of one Canadian distributor was excluded from our 2022 reporting as the assets were acquired after December 15, 2022. Data from this acquisition will be included in the 2023 reporting.

GHG Emissions Disclosures (unless otherwise indicated, the disclosures are applicable to each reporting year):

1. L&P considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* and *GHG*

Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard (the "GHG Protocol") to calculate and report direct and indirect GHG emissions.

2. GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

3. GHG emissions have been calculated using actual or estimated energy consumption/activity data multiplied by the relevant greenhouse gas emission factors and global warming potential (GWP) values defined by the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5 – 100 year) for carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O). See below for our reported total Scope 1 and Scope 2 GHG emissions by constituent greenhouse gas. The remaining GHGs have been excluded from L&P's GHG inventory either because they are not emitted by L&P or related emissions are still being evaluated for inclusion in future reporting.

Emissions by Constituent Greenhouse Gas	**Reporting Year 2022 Location-Based Method**	**Reporting Year 2022 Market-Based Method**	**Reporting Year 2021 Location-Based Method**	**Reporting Year 2021 Market-Based Method**	**Reporting Year 2020 Location-Based Method**	**Reporting Year 2020 Market-Based Method**	**Reporting Year 2019 Location-Based Method**	**Reporting Year 2019 Market-Based Method**
CO_2 metric tonnes	493,291	483,447	569,464	577,654	533,530	526,911	607,565	589,473
CH_4 metric tonnes (in CO_2e)	971	971	1,083	1,083	1,056	1,056	1,286	1,286
N_2O metric tonnes (in CO_2e)	1,382	1,382	1,610	1,610	1,696	1,696	2,201	2,201
Total (in tCO_2e)	**495,644**	**485,800**	**572,157**	**580,347**	**536,282**	**529,663**	**611,052**	**592,960**

4. Related to Scope 1 GHG emissions:
    - Stationary combustion:
        (a) Emissions from facility and equipment heating needs (natural gas, diesel, propane/liquified petroleum gas (LPG), fuel oil no. 2, kerosene) and back-up generators (diesel, gasoline) at our owned and leased facilities and office space.
        (b) Actual consumption data was obtained from utility invoices or annual usage surveys submitted by facility managers.
        (c) Where actual consumption data was not available, consumption was estimated based on the criteria described below.

- Mobile combustion:
    (a) Emissions from operation of leased and owned heavy- and light-duty vehicles (diesel, gasoline), leased and owned forklift trucks (propane/LPG), and owned private jets (jet fuel).
    (b) Activity data was based on consumption data obtained from invoices or annual usage surveys submitted by facility managers (diesel, gasoline, propane/LPG, and jet fuel) or mileage obtained from our fleet miles reports provided by the third-party fleet management company (diesel and gasoline).
- Process emissions:
    (a) Emissions from operation of L&P's owned steel rod mill manufacturing facility in the United States. All other process emissions from the operation of L&P's other facilities have been excluded from our reported Scope 1 GHG emissions.
    (b) Actual consumption data was obtained from L&P's owned steel rod mill manufacturing facility.
- Refrigerants:
    (a) We did not have sufficient refrigerant gas loss data available for the reporting years 2019 – 2022, and therefore, they were excluded from our reported Scope 1 GHG emissions for those reporting years.
- Estimation methodology:
    (a) Where natural gas consumption data was not available for a leased or owned facility or office space (collectively referred to as "sites"), consumption was estimated using intensity factors that were derived from the available consumption data and the square footage at those sites. The intensity factor was then applied to the square footage of sites where data was not available. No estimates were made for the other sources of stationary combustion, mobile combustion, or process emissions, as actual data was available.
    (b) Estimated emissions from the source above accounts for approximately 7%, 14%, 12%, and 7% of reported Scope 1 GHG emissions for the 2022, 2021, 2020, and 2019 reporting years, respectively.

5. Related to Scope 2 GHG emissions:
    - Purchased electricity:
        (a) Emissions from equipment used to power operations (e.g., lights, computers, other equipment) at our owned and leased facilities and office space.
        (b) Actual consumption data was obtained from utility invoices or annual usage surveys submitted by facility managers.
        (c) Where actual consumption data was not available, consumption was estimated based on the criteria described below.
    - Purchased steam:
        (a) Emissions from facility and equipment heating needs at our owned and leased facilities and office space in China only.
        (b) Actual consumption data was obtained from annual usage surveys submitted by facility managers.
    - Related to Scope 2 market-based emissions for purchased electricity, L&P used the following emission factor hierarchy to determine site-specific emission factors (from highest priority and precision to lowest):
        (a) Supplier/utility emission factors.
        (b) Residual mix emission factors representing the average emissions from all unclaimed energy.
        (c) Other grid-average emission factors (same as location-based).
    - Estimation methodology:
        (a) Where purchased electricity consumption data was not available for a leased or owned facility or office space (collectively referred to as "sites"), consumption was estimated using intensity factors that were derived from the available consumption data and the square footage at those sites. The intensity factor was then applied to the square footage of sites where data was not available. No estimates were made for purchased steam, as actual data was available.
        (b) Estimated emissions from the source above accounts for approximately 5%, 13%, 9%, and 5% of reported market-based Scope 2 GHG emissions and approximately 5%, 13%, 8%, and 5% of reported location-based Scope 2 GHG emissions for the 2022, 2021, 2020, and 2019 reporting years, respectively.

6. Emission factors applied by scope and source are as follows. The year in brackets at the end of the emission factor source indicates the year the source was published.

GHG Emissions Scope	GHG Emissions Source	Reporting Year 2022	Reporting Year 2021	Reporting Year 2020	Reporting Year 2019
Scope 1, United States (US)	Stationary Combustion; Mobile Combustion	The Climate Registry (TCR) Default Emission Factors [2022]	TCR Default Emission Factors [2021]	TCR Default Emission Factors [2020]	TCR Default Emission Factors [2019]
Scope 1, Canada	Stationary Combustion; Mobile Combustion	Environment Canada National Inventory Report (NIR) 1990-2020: Greenhouse Gas Sources and Sinks in Canada [2022] TCR Default Emission Factors [2022]	Environment Canada NIR 1990-2019: Greenhouse Gas Sources and Sinks in Canada [2021] TCR Default Emission Factors [2021]	Environment Canada NIR 1990-2018: Greenhouse Gas Sources and Sinks in Canada [2020] TCR Default Emission Factors [2020]	Environment Canada NIR 1990-2017: Greenhouse Gas Sources and Sinks in Canada [2019] TCR Default Emission Factors [2019]
Scope 1, United Kingdom (UK)	Stationary Combustion; Mobile Combustion	Department for Business, Energy & Industrial Strategy (BEIS) [formerly referred to as DEFRA/DECC] UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2022]	BEIS UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2021]	Department for Environment, Food, & Rural Affairs (DEFRA)/ Department of Energy & Climate Change (DECC) UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2020]	DEFRA/DECC UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2019]

GHG Emissions Scope	GHG Emissions Source	Reporting Year 2022	Reporting Year 2021	Reporting Year 2020	Reporting Year 2019
Scope 1, Other International Countries (excluding Canada and the UK)	Stationary Combustion; Mobile Combustion	IPCC DEFAULT PER "Emissions Factor Database" [2006] IPCC DEFAULT Road Transport [2006] United Nations Framework Convention on Climate Change (UNFCCC) Common Reporting Format (CRF) Implied Emission Factor Natural Gas [2022] UNFCCC CRF Implied Emission Factor Diesel Oil [2022] UNFCCC CRF Implied Liquid Petroleum Gas (LPG) [2022] UNFCCC CRF Implied Emission Factor Gasoline [2022] TCR Default Emission Factors [2022]	IPCC DEFAULT PER "Emissions Factor Database" [2006] IPCC DEFAULT Road Transport [2006] UNFCCC CRF Implied Emission Factor Natural Gas [2021] UNFCCC CRF Implied Emission Factor Diesel Oil [2021] UNFCCC CRF Implied Emission Factor LPG [2021] TCR Default Emission Factors [2021]	IPCC DEFAULT PER "Emissions Factor Database" [2006] IPCC DEFAULT Road Transport [2006] UNFCCC CRF Implied Emission Factor Natural Gas [2020] UNFCCC CRF Implied Emission Factor Diesel Oil [2020] UNFCCC CRF Implied Emission Factors LPG [2020] TCR Default Emission Factors [2020]	IPCC DEFAULT PER "Emissions Factor Database" [2006] IPCC DEFAULT Road Transport [2006] UNFCCC CRF Implied Emission Factor Natural Gas [2019] UNFCCC CRF Implied Emission Factor Diesel Oil [2019] UNFCCC CRF Implied Emission Factor LPG [2019] TCR Default Emission Factors [2019]
Scope 1, US	Process Emissions	40 Code of Federal Regulation (CFR) Part 98: Mandatory GHG Reporting Rule Monitoring Plan [2017]			
Scope 2 (Location-based), US	Purchased Electricity	US Environmental Protection Agency (EPA) Emissions & Generation Resource Integrated Database (eGRID) [2023]	US EPA eGRID [2022]	US EPA eGRID [2021]	US EPA eGRID [2020]
Scope 2 (Market-based), US	Purchased Electricity	Green-e® Residual Mix Emissions Rates [2022] US EPA eGRID year 2021 [2023] ENGIE Impact database of supplier/utility emission factors	Green-e® Residual Mix Emissions Rates [2021] US EPA eGRID 2020 Year [2022] ENGIE Impact database of supplier/utility emission factors	Green-e® Residual Mix Emissions Rates [2020] US EPA eGRID 2019 Year [2021] ENGIE Impact database of supplier/utility emission factors	Green-e® Residual Mix Emissions Rates [2019] US EPA eGRID 2018 Year [2020] ENGIE Impact database of supplier/utility emission factors

GHG Emissions Scope	GHG Emissions Source	Reporting Year 2022	Reporting Year 2021	Reporting Year 2020	Reporting Year 2019
Scope 2 (Location- and Market-based), Canada	Purchased Electricity	Environment Canada NIR 1990-2020: Greenhouse Gas Sources and Sinks in Canada [2022]	Environment Canada NIR 1990-2019: Greenhouse Gas Sources and Sinks in Canada [2021]	Environment Canada NIR 1990-2018: Greenhouse Gas Sources and Sinks in Canada [2020]	Environmental Canada NIR 1990-2017: Greenhouse Gas Sources and Sinks in Canada [2019] TCR Default Emission Factors [2019]
Scope 2 (Location-based), UK	Purchased Electricity	BEIS UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2022]	BEIS UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2021]	DEFRA/DECC UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2020]	DEFRA/DECC UK Government GHG Conversion Factors for Company Reporting, Version 1.0 [2019]
Scope 2 (Market-based), UK	Purchased Electricity	RE-DISS Residual Mix Emissions Rates for Europe [2022]	RE-DISS Residual Mix Emissions Rates for Europe [2021]	RE-DISS Residual Mix Emissions Rates for Europe [2020]	RE-DISS Residual Mix Emissions Rates for Europe [2019]
Scope 2 (Location-based), Other International Countries (excluding Canada and the UK)	Purchased Electricity, Purchased Steam	International Energy Agency (IEA) CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2022]	IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2021]	IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2020]	IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2019]
Scope 2 (Market-based), Other International Countries (excluding Canada and the UK)	Purchased Electricity	RE-DISS Residual Mix Emissions Rates for Europe [2022] IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2022]	RE-DISS Residual Mix Emissions Rates for Europe [2021] IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2021]	RE-DISS Residual Mix Emissions Rates for Europe [2020] IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2020]	RE-DISS Residual Mix Emissions Rates for Europe [2019] IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris [2019]