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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 year ended December 31, 2023 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.

PricewaterhouseCoopers LLP

St. Louis, Missouri
September 27, 2024

Leggett & Platt, Incorporated Management Assertion
For the year ended December 31, 2023

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented below for the reporting year ended December 31, 2023, 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 Reporting Year 2023**
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]	193,745
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 – 252,574 Location-based – 278,392
Total Scope 1 and Scope 2 GHG Emissions (tCO_2e) [1-6]		Market-based – 446,319 Location-based – 472,137

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. No business acquisitions or divestitures occurred during the reporting year 2023.

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 GHG 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). Carbon dioxide, methane, and nitrous oxide are reported in our emissions inventory as CO_2e, or carbon dioxide equivalent. 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.

4. Related to Scope 1 GHG emissions:
    - Stationary combustion:
        (a) Emissions from facility and equipment heating needs (natural gas, diesel, propane/ LPG, fuel oil no. 2, kerosene) and back-up generators (diesel, gasoline) at our owned and leased facilities and office spaces.
        (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, jet fuel) or mileage obtained from our fleet miles reports provided by the third-party fleet management company (diesel, 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, but are being evaluated for inclusion in future reporting.
        (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 year 2023, and therefore, they were excluded from our reported Scope 1 GHG emissions for the reporting year.
    - 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.
        (b) Where propane consumption data was not available, an intensity factor based on average cost per gallon from known activity data was used to estimate consumption.
        (c) No additional estimates were made for other sources of stationary combustion, mobile combustion, or process emissions, as actual data was available.
        (d) Estimated emissions from natural gas and propane account for approximately 3% of reported Scope 1 GHG emissions for the 2023 reporting year.
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 purchased electricity account for approximately 6% of reported market-based Scope 2 GHG emissions and approximately 5% of reported location-based Scope 2 GHG emissions for the 2023 reporting year.

6. Emission factors applied by scope and source are as follows. The year in parentheses at the end of the emission factor source indicates the year the source was published. Emission factors are applied from the first month after their release and are used until an updated emission factor is available.

GHG Emissions Scope	**GHG Emissions Source**	**Reporting Year 2023**
Scope 1, United States (US)	Stationary Combustion; Mobile Combustion	- 2022 Climate Registry Default Emission Factors (May 2022) - 2023 Climate Registry Default Emission Factors (June 2023)
Scope 1, Canada	Stationary Combustion; Mobile Combustion	- Environment Canada National Inventory Report 1990-2020 (2022 submission) - Environment Canada National Inventory Report 1990-2021 (2023 submission)
Scope 1, United Kingdom (UK)	Stationary Combustion; Mobile Combustion	- DESNZ/DEFRA Conversion Factors for Company Reporting Version 1.1 (2023)
Scope 1, Other International Countries (excluding Canada and the UK)	Stationary Combustion; Mobile Combustion	- IPCC 2006 DEFAULT PER "Emissions Factor Database" - UNFCCC CRF Implied Emission Factor Natural Gas; 2020 - UNFCCC CRF Implied Emission Factor Natural Gas; 2021 (released 2023) - UNFCCC CRF Implied Emission Factor LPG; 2020 - UNFCCC CRF Implied Emission Factor Propane; 2021 (released 2023) - 2022 Climate Registry Default Emission Factors (May 2022) - US Proxy - 2023 Climate Registry Default Emission Factors (June 2023) - US Proxy
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	- USEPA eGRID2021 Year 2021 (released 01/30/2023)
Scope 2 (Market-based), US	Purchased Electricity	- Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers (June 2022). Source: Edison Electric Institute - Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers (June 2023). Source: Edison Electric Institute - 2022 Green-e® Residual Mix Emissions Rates (2020 Data) - USEPA eGRID2021 Year 2021 (released 01/30/2023)
Scope 2 (Location- and Market-based), Canada	Purchased Electricity	- Environment Canada National Inventory Report 1990-2020 (2022 submission) - Environment Canada National Inventory Report 1990-2021 (2023 submission) Part 3 (published April 14, 2023)
Scope 2 (Location-based), UK	Purchased Electricity	- DESNZ/DEFRA Conversion factors for Company Reporting Version 1.1 (2023)

GHG Emissions Scope	GHG Emissions Source	Reporting Year 2023
Scope 2 (Market-based), UK	Purchased Electricity	- RE-DISS Residual Mix Emissions Rates for Europe (2022) - DESNZ/DEFRA Conversion factors for Company Reporting Version 1.1 (2023)
Scope 2 (Location-based), Other International Countries (excluding Canada and the UK)	Purchased Electricity, Purchased Steam	- International Energy Agency (IEA) CO2 Emissions from Electricity Generation, OECD/IEA, Paris, 2022. (Year 2020 data) - International Energy Agency (IEA) CO2 Emissions from Electricity Generation, OECD/IEA, Paris, 2023. (Year 2021 data) - DESNZ/DEFRA Conversion factors for Company Reporting Version 1.1 (2023) - USEPA eGRID2021 Year 2021 (released 01/30/2023)
Scope 2 (Market-based), Other International Countries (excluding Canada and the UK)	Purchased Electricity	- European Residual Mixes 2021 (Published June 1, 2023); Association of Issuing Bodies - European Residual Mixes 2022 (Published June 1, 2023); Association of Issuing Bodies - IEA CO2 Emissions from Electricity Generation, OECD/IEA, Paris, 2022. (Year 2020 data) - U.S. EIA-1065 Form (2010) Note 2 Formula - using IEA CO2 Emissions from Electricity Generation, OECD/IEA, Paris, 2023. (Year 2021 data)