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, 2024 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.

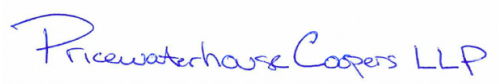
The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries; performed tests of mathematical accuracy of computations on a sample basis; read relevant policies to understand terms related to relevant information about the metrics; reviewed supporting 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
July 9, 2025

Leggett & Platt, Incorporated Management Assertion
For the year ended December 31, 2024

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented below for the reporting year ended December 31, 2024, 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 2024**
Scope 1 GHG Emissions ($mtCO_2e$)	Direct GHG emissions expressed in metric tonnes of carbon dioxide equivalent ($mtCO_2e$) from stationary and mobile combustion of natural gas, diesel, propane/liquified petroleum gas (LPG), fuel oil no. 2, gasoline, methanol, and jet fuel, as well as from process emissions. [1,2,3,4,6]	203,793
Scope 2 GHG Emissions ($mtCO_2e$)	Indirect GHG emissions expressed in metric tonnes of carbon dioxide equivalent ($mtCO_2e$) from the use of purchased electricity and steam. [1,2,3,5,6]	Market-based – 265,846 Location-based – 263,737
Total Scope 1 and Scope 2 GHG Emissions ($mtCO_2e$) [1-6]		Market-based – 469,639 Location-based – 467,530

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, office space, heavy- and light-duty vehicles, and forklift trucks, as well as 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 acquisitions or divestitures occurred during the reporting year 2024.

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:
        - Emissions from facility and equipment heating needs (natural gas, diesel, propane/ LPG, fuel oil no. 2), back-up generators (diesel, gasoline), and methanol at our owned and leased facilities and office space (collectively referred to as "sites").
        - Actual consumption data was obtained from utility invoices or annual usage surveys submitted by facility managers.
        - Where actual consumption data was not available, consumption was estimated based on the criteria described within the estimation methodology bullet below.
    - Mobile combustion:
        - 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).
        - 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 mileage reports provided by the third-party fleet management company (diesel and gasoline).
    - Process emissions:
        - Emissions from operation of L&P's owned steel rod mill manufacturing facility and foam pouring facilities in the United States. All other process emissions from the operations 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.
        - Actual consumption data was obtained from L&P's owned steel rod mill manufacturing facility and foam pouring facilities.
        - Process emissions from foam pouring facilities are calculated by multiplying the pounds of water processed by the molecular weight ratio of CO2 to H2O, and then adding CO2 auxiliary blowing agent (ABA) pounds processed. This results in CO2 emissions only.
    - Refrigerants:
        - We did not have sufficient refrigerant gas loss data available for the reporting year 2024, and therefore, they were excluded from our reported 2024 Scope 1 GHG emissions.
    - Estimation methodology:

- Where natural gas consumption data was not available for our 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. Where partial actual consumption data was provided for a site, proxy data gap filling was performed to fill in the monthly gaps with estimates using the average of the actual data for the site.
- Where propane consumption data was not available, an intensity factor based on estimated cost per cylinder, per vendor, from known activity data was used to estimate consumption.
- No additional estimates were made for other sources of stationary combustion or mobile combustion, as actual data was available.
- Estimated emissions from natural gas and propane accounts for approximately 4.4% of reported Scope 1 GHG emissions for the 2024 reporting year.

5. Related to Scope 2 GHG emissions:

- Purchased electricity:
  - Emissions from equipment used to power operations (e.g. lights, computers, and other equipment) at our sites.
  - Actual consumption data was obtained from utility invoices or annual usage surveys submitted by facility managers.
  - Where actual consumption data was not available, consumption was estimated based on the criteria described below.
- Purchased steam:
  - Emissions from facility and equipment heating needs at our sites in China and Switzerland only.
  - 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):
  - Renewable electricity contractual agreements (Guarantees of Origin applied in Poland sites; and a Power Purchase Agreement from one site in Switzerland).
  - Supplier/utility emission factors.
  - Residual mix emission factors representing the average emissions from all unclaimed energy.
  - Other grid-average emission factors (same as location-based).
- Estimation methodology:
  - Where purchased electricity consumption data was not available for a site, 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. Where partial actual consumption data was provided for a site, proxy data gap filling was performed to fill in the monthly gaps with estimates using the average of the actual data for the site.
  - No estimates were made for purchased steam, as actual data was available.
  - Estimated emissions from electricity accounts for approximately 3.4% reported market-based Scope 2 GHG emissions and approximately 3.2% of reported location-based Scope 2 GHG emissions for the 2024 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 2024

Scope 1, All Countries Excluding Canada	Stationary Combustion; Mobile Combustion	- United States Environmental Protection Agency (USEPA), 2025 Emission Factors for Greenhouse Gas Inventories (January 2025) - Department for Energy Security & Net Zero (DESNZ) 2024 UK Government GHG Conversion Factors for Company Reporting (July 2024)
Scope 1, Canada	Stationary Combustion; Mobile Combustion	- Environment Canada National Inventory Report 1990-2022 (2024)
Scope 1, US	Steel Smelting Process Emissions	- 40 Code of Federal Regulation (CFR) Part 98: Mandatory GHG Reporting Rule Monitoring Plan (2017)
Scope 2 (Location-based), US	Purchased Electricity	- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database eGrid2023 (January 2025)
Scope 2 (Market-based), US	Purchased Electricity	- Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers (June 2024). Source: Edison Electric Institute - ComEd Environmental Disclosure Report (December 2024) - 2024 Green-e® Residual Mix Emissions Rates (December 2024) - United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database eGrid2023 (January 2025)
Scope 2 (Location-based), Canada	Purchased Electricity	- Environment Canada National Inventory Report 1990-2022 (2024)
Scope 2 (Market-based), Canada	Purchased Electricity	- 2018 Green-e® Residual Mix Emissions Rates for Canadian Customers (April 2018) - Environment Canada National Inventory Report 1990-2022 (2024)
Scope 2 (Location-based), UK	Purchased Electricity	- Department for Energy Security & Net Zero (DESNZ) 2024 UK Government GHG Conversion Factors for Company Reporting (July 2024)
Scope 2 (Location-based), Other International Countries (excluding Canada and the UK)	Purchased Electricity	- International Energy Agency (IEA) Emissions from Electricity Generation, OECD/IEA, Paris (2024)
Scope 2 (Market-based), Other International Countries (excluding Canada)	Purchased Electricity	- European Residual Mixes 2023; Association of Issuing Bodies (May 2024) - International Energy Agency (IEA) Emissions from Electricity Generation, OECD/IEA, Paris (2024)
Scope 2, All Countries	Purchased Steam	- United States Environmental Protection Agency (USEPA), 2025 Emission Factors for Greenhouse Gas Inventories (January 2025)