

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name		2 Issuer's employer identification number (EIN)	
Somnigroup International Inc. (successor to Leggett & Platt Incorporated)		33-1022198	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
David Wheatley	859-455-1882	David.Wheatley@somnigroup.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
1000 Tempur Way		Lexington, KY 40511	
8 Date of action		9 Classification and description	
August 26, 2026		Leggett & Platt, Incorporated Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
524660107		LEG	

Part II		Organizational Action Attach additional statements if needed. See back of form for additional questions.
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14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See attached.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached.

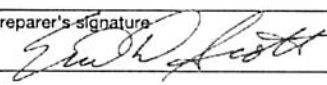
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See attached.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attached.

18 Can any resulting loss be recognized? ► See attached.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attached.

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 officer) is based on all information of which preparer has any knowledge.				
	Signature ► 		Date ► <u>10/5/26</u>		
Paid Preparer Use Only	Print your name ► David Wheatley		Title ► VP Global Tax		
	Print/Type preparer's name		Preparer's signature	Date	Check ☐ if self-employed PTIN
	Eric D. Scott			10/2/2026	P00984105
	Firm's name ► Ernst & Young U.S. LLP		Firm's EIN ►		34-6565596
	Firm's address ► 400 West Market Street, Suite 1200, Louisville, KY 40202		Phone no.		502-585-1400

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Somnigroup International Inc.

EIN: 33-1022198

Attachment to Form 8937 – Part II

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),¹ and includes a general summary regarding the application of certain United States (“U.S.”) federal income tax laws and regulations related to the effects of the Merger (as defined below) on certain securities. The information contained herein does not constitute tax advice and does not describe the tax consequences that may apply to particular persons or categories of persons. You should consult your own tax advisor regarding the particular consequences of the Merger to you, including the applicability and effect of all U.S. federal, state, local and foreign tax laws.

Line 12

Prior to the Merger (as defined below), the ticker symbol of Leggett & Platt, Incorporated (“Leggett & Platt”) was “LEG”. In connection with the Merger, shares of Leggett & Platt common stock ceased trading on the New York Stock Exchange (the “NYSE”) and were subsequently delisted.

The ticker symbol of Somnigroup International Inc. (“Somnigroup”) is “SGI”.

Line 14

On August 26, 2026, Somnigroup completed its acquisition of Leggett & Platt pursuant to the Agreement and Plan of Merger (the “Merger Agreement”), dated as of April 13, 2026, by and among Somnigroup, Sparrow Unity Corporation, a Missouri corporation and a direct, wholly owned subsidiary of Somnigroup (“Merger Sub”), and Leggett & Platt.²

Pursuant to the Merger Agreement, Merger Sub merged with and into Leggett & Platt (the “Merger”), with Leggett & Platt continuing as the surviving corporation in the Merger and becoming a direct, wholly owned subsidiary of Somnigroup.

Subject to the terms and conditions described in the Merger Agreement, at the effective time of the Merger (the “Effective Time”), each share of common stock, par value \$0.01 per share, of Leggett & Platt (“Leggett & Platt Common Stock”) issued and outstanding immediately prior to the Effective Time (other than any Cancelled Shares and Dissenting Shares) ceased to be outstanding and was automatically cancelled and converted into the right to receive 0.1455 shares (the “Exchange Ratio”) of common stock, par value \$0.01 per share, of Somnigroup (“Somnigroup Common Stock”) and, if applicable, cash in lieu of fractional shares (the “Merger Consideration”).

No fractional shares of Somnigroup Common Stock were issued in connection with the Merger. Each holder of Leggett & Platt Common Stock who would otherwise have been entitled to receive a fraction of a share of Somnigroup Common Stock instead received cash as outlined in the Merger Agreement.

Line 15

¹ Unless otherwise specified herein, “section” references are to the Code.

² Unless otherwise defined herein, capitalized terms used in this attachment have the meaning ascribed to them in the Merger Agreement.

The Merger is intended to qualify as a “reorganization” within the meaning of section 368(a).

Former Leggett & Platt shareholders receiving Somnigroup Common Stock

Generally, a holder of Leggett & Platt Common Stock who exchanged such stock solely for Somnigroup Common Stock pursuant to the Merger will not recognize gain or loss for U.S. federal income tax purposes, except with respect to cash received in lieu of a fractional share of Somnigroup Common Stock, as described below. The Merger Consideration did not include any cash consideration other than cash received in lieu of a fractional share of Somnigroup Common Stock.

A holder of Leggett & Platt Common Stock who received Somnigroup Common Stock generally will have an aggregate adjusted tax basis in the Somnigroup Common Stock received (including any fractional share deemed received and sold as described in “Cash in Lieu of a Fractional Share”) equal to the aggregate adjusted tax basis of the Leggett & Platt Common Stock surrendered in the Merger.

The holding period of the Somnigroup Common Stock received (including any fractional share deemed received) generally will include the holding period of the Leggett & Platt Common Stock surrendered in the Merger.

If a holder of Leggett & Platt Common Stock acquired different blocks of shares of Leggett & Platt Common Stock at different times or at different prices, such holder’s basis and holding period in its shares of Somnigroup Common Stock may be determined with reference to each block of shares of Leggett & Platt Common Stock. Such holders should consult their tax advisors regarding the manner in which basis and holding period should be allocated among the shares of Somnigroup Common Stock received in the Merger.

Cash in Lieu of a Fractional Share

No fractional shares of Somnigroup Common Stock were issued in the Merger. Pursuant to the Merger Agreement, cash was received in lieu of a fractional share based on the computation outlined within the Merger Agreement.

Accordingly, a holder of Leggett & Platt Common Stock who received cash in lieu of a fractional share of Somnigroup Common Stock generally will be treated as having received such fractional share in the Merger and as having sold such fractional share. Gain or loss generally will be recognized in an amount equal to the difference between the amount of cash received and the tax basis allocable to such fractional share.

Line 16

Because the Merger Consideration consisted solely of Somnigroup Common Stock (other than cash received in lieu of a fractional share), a holder’s aggregate adjusted tax basis in the Somnigroup Common Stock received is determined by reference to such holder’s aggregate adjusted tax basis in the Leggett & Platt Common Stock surrendered, and is not determined by reference to the fair market value of the Somnigroup Common Stock received.

Fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how to determine the fair market value of Somnigroup Common Stock. One reasonable approach would be to utilize the mean of the highest and lowest SGI trading price on the NYSE on August 26, 2026, which is \$63.90 (high of \$64.99

and low of \$62.81). Other approaches to determine the fair market value of Somnigroup Common Stock may be appropriate. You should consult your tax advisor to determine what measure of fair market value is appropriate.

Cash in Lieu of a Fractional Share

The amount of cash paid in lieu of a fractional share of Somnigroup Common Stock was determined in accordance with the Merger Agreement.

Line 17

Exchange of Leggett & Platt Common Stock for Somnigroup Common Stock: Sections 354, 358 and 368(a).

Holding period: Section 1223.

Cash in Lieu of a Fractional Share: Sections 302 and 1001.

Line 18

Exchange of Leggett & Platt Common Stock for Somnigroup Common Stock: No loss may be recognized.

Cash in Lieu of a Fractional Share: Loss may be recognized.

Line 19

The Merger was consummated on August 26, 2026. For a Leggett & Platt shareholder whose taxable year is the calendar year, the reportable tax year is 2026.

The information contained herein does not constitute tax advice and is intended to provide only a general summary and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the transaction described herein. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances. Shareholders should consult with their own tax advisors with respect to the tax consequences of the transaction described herein as applicable to their particular circumstances.