



Roper Technologies

UK Tax Strategy

Roper Technologies, Inc (the "Company") is a diversified technology corporation that operates businesses that design and develop software (both license and software-as-a-service) and engineered products and solutions for a variety of niche end-markets including, but not limited to, healthcare, transportation, commercial construction, food, energy, water, education, and academic research.

The Company is the head of a multinational group and the Company's UK tax strategy applies to its UK companies. The Company regards this publication of the Company's UK tax strategy for the year ended 31 December 2017 as complying with its duty to publish a UK tax strategy under Part 2, Schedule 19 of Finance Act 2016.

The approach of the Company to risk management and governance arrangements in relation to UK taxation:

The Company's corporate tax department led by the Vice-President Taxes reports to the Company's Chief Financial Officer. The Vice-President Taxes is responsible for developing and implementing tax strategy as well as ensuring that the appropriate tax policies and procedures for UK group companies are in place and maintained. The UK finance teams work directly with the Company's corporate tax department and external tax advisors aiming to ensure compliance with UK tax legislation. UK tax matters are reported to the management and board of directors of the UK companies. The Vice-President Taxes and Chief Financial Officer regularly report on tax issues and risks to the Audit Committee of the Company's Board of Directors.

The attitude of the Company towards tax planning (so far as affecting UK taxation), and the level of risk in relation to UK taxation that the Company is prepared to accept:

The Company pays all amounts of tax as required by law and is prepared to accept low level of risk in relation to tax matters. Tax risk can arise given the complexity of UK tax legislation and differences in interpretation.

The Company regularly considers the most tax efficient way to complete business transactions. The Company is committed to complying with all relevant laws, rules, regulations, and reporting requirements in relation to such activity.

The Company regularly obtains external professional advice to reduce uncertainty and to comply with established tax laws. Transactions between group companies are conducted on an arm's length basis in accordance with OECD principles.

Risk and planning decisions are made with consideration of how such may reflect on the Company's reputation, integrity, and status as a multinational corporation listed on the New York Stock Exchange.

The Company's approach towards its dealings with HMRC:

The Company endeavors for an open, honest, transparent, and constructive relationship with HMRC.

The Company engages collaboratively to resolve disputes in a timely and acceptable manner. The Company accepts from time to time it may disagree with HMRC's interpretation of legislation and is, after careful consideration of all relevant matters, prepared to take and defend a different position.