

## **Roper Germany UK Limited**

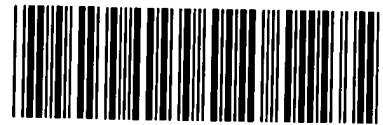
Report and Financial Statements

Year Ended

31 December 2018

Company Number 09795638

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# **Roper Germany UK Limited**

**Report and financial statements  
for the year ended 31 December 2018**

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## **Contents**

### **Page:**

1	Strategic report
2	Directors' report
4	Independent auditor's report
7	Statement of income and statement of other comprehensive income
8	Balance sheet
9	Statement of changes in equity
10	Notes forming part of the financial statements

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## **Directors**

J Stipancich  
J P Conley  
R C Crisci

## **Secretary and registered office**

Squire Patton Boggs Secretarial Services Limited, Rutland House, 148 Edmund Street, Birmingham, B3 2JR

## **Company number**

09795638

## **Auditors**

BDO LLP, 55 Baker Street, London, W1U 7EU

# Roper Germany UK Limited

Strategic report  
for the year ended 31 December 2018

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## Principal activities, basis of preparation and going concern

The principal activity of the company in the year under review was that of a holding company for a division of the Roper Technologies, Inc. group of companies, which trade in Germany and worldwide. Post year end the company is in the process of being merged into Roper GM Denmark Holdings APS and this is expected to happen by 31 October 2019.

As the directors intend to liquidate the Company they have not prepared the financial statements on a going concern basis. The effect of this is explained in Note 2.

## Review of the business and future developments

The company's investments were acquired in the prior year as a part of their strategic aim to streamline the group structure and ownership. The directors do not consider that any provision for impairment is required to the investment values of the shares in group undertakings.

The income statement set out on page 7 shows a loss of £3,294,000 (2017 – profit of £15,536,000) for the financial year. In view of the positive trading performance of the company's subsidiaries, the directors are satisfied that the company's position is secure for the future.

As discussed earlier in this report, the Company is due to be merged into another Group entity during 2019 and will cease to exist.

## Principal risks and uncertainties

As an intermediate holding company, the principal risks for the company are that either the investment value of the shares in group undertakings, or any amounts owed by group undertakings might not be fully recoverable.

The directors regularly review the performance of the company's subsidiaries to ascertain whether there are any indicators which might indicate risks threatening full recovery.

## Key performance indicators

The directors of Roper Technologies, Inc. manage the relevant global business units of Roper Technologies, Inc. on a global basis. For this reason, the company's directors believe that analysis using key performance indicators of the company alone is not necessary or appropriate for an understanding of the development, performance or position of the business of Roper Holdings Limited. The development, performance and position of the relevant global business units of Roper Technologies Inc., which include the company, are discussed in item 7 of Roper Technologies Inc.'s annual filing on Form 10-K for the year ended 31 December 2018, available from the Internet address set out above. The Roper Technologies Inc. filing does not form part of this report.

## Financial risk management

Due to the size of the company, all aspects of financial risk management are directly in the hands of the board, which utilises the services of the wider Roper Technologies Inc. group as necessary. No derivative financial instruments are used in this company.

## On behalf of the board:

  
J P Conley  
Director

Date: 25th November 2019

# Roper Germany UK Limited

## Directors' report for the year ended 31 December 2018

The directors present their report with the financial statements of the company for the year ended 31 December 2018.

### Principal activity

The principal activity of the company in the year under review was that of a holding company for a division of the Roper group of companies, which trade in Germany and worldwide.

### Dividends

A dividend of £Nil was paid during the year (2017 - £8,137,000).

### Directors

The directors of the company during the year and up to date of signing the financial statements were:

J P Conley  
R C Crisci  
J Stipancich

As permitted by the Articles of Association, the directors have the benefit of an indemnity which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006. The indemnity was in force throughout the last financial year and is currently in force. The Company also purchased and maintained throughout the financial year directors' and officers' liability insurance in respect of itself and its directors.

### Directors' responsibilities statement

The directors are responsible for preparing the strategic report, the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising Financial Reporting Standard 102 *The Financial Reporting Standard Applicable in the UK and Republic of Ireland* (FRS 102), and applicable law) and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business. As explained in note 2 to the financial statements, the director does not believe the going concern basis to be appropriate and these financial statements have not been prepared on that basis.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Roper Germany UK Limited

## Directors' report for the year ended 31 December 2018 *(continued)*

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### Statement as to disclosure of information to auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

### Auditors

A resolution to reappoint BDO LLP as auditors to the Company will be proposed at the annual general meeting.

### On behalf of the board:



J P Conley  
Director

Date: 25th November 2019

# **Roper Germany UK Limited**

## **Independent auditor's report to members of Roper Germany UK Limited**

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### **Opinion**

We have audited the financial statements of Roper Germany UK Limited ("the company") for the year ended 31 December 2018 which comprise the Statement of income and statement of other comprehensive income, the Balance Sheet, the Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of matter – basis of preparation**

We draw attention to note 2 to the financial statements which explains that the director's intend to liquidate the Company in the 2019 calendar year. Accordingly, the financial statements have been prepared on a basis other than that of going concern as described in Note 2. Our opinion is not modified in this respect of this matter.

# **Roper Germany UK Limited**

## **Independent auditor's report to members of Roper Germany UK Limited (continued)**

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### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

*We have nothing to report in this regard.*

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic report and Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and Directors' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and Director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Roper Germany UK Limited

### Independent auditor's report to members of Roper Germany UK Limited (*continued*)

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#### Responsibilities of Directors

As explained more fully in the Directors' report, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Joseph Aswani (*senior statutory auditor*)  
For and on behalf of BDO LLP, statutory auditor  
London  
United Kingdom

29<sup>th</sup> November 2019

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# Roper Germany UK Limited

## Statement of income and statement of other comprehensive income For the year ended 31 December 2018

	Note	Year ended 31 December 2018 £'000	Year ended 31 December 2017 £'000
<b>Administrative expenses</b>		<b>(22)</b>	<b>(24)</b>
<b>Operating loss</b>	<b>4</b>	<b>(22)</b>	<b>(24)</b>
Income from shares in group undertakings		-	21,775
Interest receivable		2	-
Interest payable and similar charges	<b>5</b>	<b>(3,274)</b>	<b>(6,215)</b>
<b>(Loss)/profit on ordinary activities before taxation</b>		<b>(3,294)</b>	<b>15,536</b>
Tax on (loss)/profit on ordinary activities	<b>6</b>	-	-
<b>(Loss)/profit for the financial year</b>		<b>(3,294)</b>	<b>15,536</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>(3,294)</b>	<b>15,536</b>

The notes on pages 10 to 15 form part of these financial statements

# Roper Germany UK Limited

Registered number: 09795636

## Balance sheet At 31 December 2018

	Note	2018 £'000	2018 £'000	2017 £'000	2017 £'000
<b>Fixed assets</b>					
Investments	8		110,839		163,089
<b>Current assets</b>					
Cash at bank		48		1,805	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	(28)		(15)	
<b>Net current assets</b>			20		1,790
<b>Total assets less current liabilities</b>			110,859		164,879
Creditors: amounts falling due after more than one year	10		(40,287)		(91,013)
<b>Net assets</b>			70,572		73,866
<b>Capital and reserves</b>					
Called up share capital	12		1		1
Share premium			-		73,089
Retained earnings			70,571		776
<b>Shareholders' funds</b>			70,572		73,866

The financial statements were approved by the Board of Directors and were signed on its behalf by:

  
J P Conley  
Director

Date: 25th November 2019

The notes on pages 10 to 15 form part of these financial statements

## Roper Germany UK Limited

### Statement of changes in equity For the year ended 31 December 2018

	Called up share capital £'000	Retained earnings £'000	Share premium £'000	Total equity £'000
<b>Balance at 1 January 2018</b>	<b>1</b>	<b>776</b>	<b>73,089</b>	<b>73,866</b>
<b>Changes in equity</b>				
Total comprehensive income	-	(3,294)	-	(3,294)
Transfer to distributable reserves	-	73,089	(73,089)	-
<b>Balance at 31 December 2018</b>	<b>1</b>	<b>70,571</b>	<b>-</b>	<b>70,572</b>

	Called up share capital £'000	Retained earnings £'000	Share premium £'000	Total equity £'000
<b>Balance at 1 January 2017</b>	<b>1</b>	<b>(6,623)</b>	<b>73,089</b>	<b>66,467</b>
<b>Changes in equity</b>				
Total comprehensive income	-	15,536	-	15,536
Dividends	-	(8,137)	-	(8,137)
<b>Balance at 31 December 2017</b>	<b>1</b>	<b>776</b>	<b>73,089</b>	<b>73,866</b>

#### Transfer of Reserves

On 14 December 2018, by way of written resolution, the directors of the Company reduced the Company's share premium account in full, resulting in £73,089k of share premium being transferred to retain earnings.

The notes on pages 10 to 15 form part of these financial statements

# Roper Germany UK Limited

## Notes to the financial statements For the year ended 31 December 2018

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### 1 General information

Roper Germany UK Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

The Company's functional and presentation currency of the financial statements is the Pound Sterling (£).

### 2 Accounting policies

#### Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The following principal accounting policies have been applied:

#### Basis of preparation

The directors intend to liquidate the Company during the 2019 calendar year. As a result, the directors have prepared the financial statements on the basis other than that of a going concern. Based upon the nature of the assets and the liabilities contained in the financial statements, no adjustments to the carrying value of assets and liabilities, and no other adjustments have been made to the financial statements as a result of preparing them on a basis other than that of a going concern.

#### Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- i. from the requirement to prepare a statement of cash flows as required by paragraph 3.17(d) of FRS 102;
- ii. from the requirement to present certain financial instrument disclosures, as required by sections 11 and 12 of FRS 102;
- iii. from the requirement to present a reconciliation of the number of shares outstanding at the beginning and end of the period as required by paragraph 4.12(a)(iv) of FRS 102; and
- iv. from the requirement to disclose the key management personnel compensation in total as required by paragraph 33.7 of FRS 102.

#### Exemption from preparation of consolidated financial statements

The financial statements contain information about Roper Germany UK Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken advantage of the exemption conferred by s400 of the Companies Act 2006 not to produce group financial statements.

#### Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

# **Roper Germany UK Limited**

## **Notes to the financial statements For the year ended 31 December 2018 (continued)**

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### **2 Accounting policies (continued)**

#### **Impairment of fixed assets**

Fixed assets are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Fixed assets that have been previously impaired are reviewed at each reporting date to assess whether there is any indication that the impairment losses recognised in prior years may no longer exist or may have decreased.

#### **Foreign currency translation**

##### **Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Nonmonetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in the statement of comprehensive income within 'other operating income'.

##### **Financial liability and equity**

Financial liabilities and equity instruments are initially measured at the amount of the net proceeds received.

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form.

##### **Current and deferred taxation**

Tax is recognised in the statement of comprehensive income, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and

# Roper Germany UK Limited

## Notes to the financial statements For the year ended 31 December 2018 (continued)

### 2 Accounting policies (continued)

#### Current and deferred taxation – (continued)

Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date. Deferred tax balances are not discounted.

#### Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

#### Reserves

The Company's reserves are as follows:

- Called up share capital reserve represents the nominal value of the shares issued.
- Share premium represents the premium paid upon subscription for the capital of the company.
- Retained earnings represents cumulative profits or losses, net of dividends paid and other adjustments.

#### Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company accounting policies. The area involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In preparing these financial statements the directors have had to make the following judgements:

- Intercompany interest rates - Determine whether the interest charged on intercompany loans is at arms' length. Factors taken into account include the interest rates available from external lenders by the wider Group.

The Company's key accounting estimates and assumptions is as follows:

- Impairment of assets - The Company considers whether assets are impaired annually. Where an indication of impairment is identified the estimation of recoverable value requires estimation of the recoverable value of the cash generating units (CGUs). This requires estimation of the future cash flows from the CGUs and also selection of appropriate discount rates in order to calculate the net present value of those cash flows.

### 3 Staff costs

There were no staff costs for the year ended 31 December 2018 and 2017.

The average monthly number of employees during the year was nil (2017 – nil). Directors are remunerated by other group entities based on the proportion of time spent on those companies' activities.

# Roper Germany UK Limited

## Notes to the financial statements For the year ended 31 December 2018 (continued)

### 4 Operating loss

The operating loss is stated after charging:

	2018 £'000	2017 £'000
Auditors' remuneration		
- For the audit of these financial statements	9	9
- For assistance in preparing these financial statements	2	2
	<u>          </u>	<u>          </u>

### 5 Interest payable and similar charges

	Year ended 31 December 2018 £'000	Year ended 31 December 2017 £'000
Interest payable on intercompany loan	3,274	6,215
	<u>          </u>	<u>          </u>

### 6 Taxation

#### Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year.

#### Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	2018 £'000	2017 £'000
(Loss)/profit before tax	(3,294)	15,536
	<u>          </u>	<u>          </u>
Profit multiplied by the standard rate of corporation tax in the UK of 19% (2017 – 19.25%)	(626)	2,991
Effects of:		
Dividend income not taxable	-	(4,192)
Losses surrendered as group relief	626	1,201
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

### 7 Dividends

	Year ended 31 December 2018 £'000	Year ended 31 December 2017 £'000
Ordinary shares of £1 each		
Final	-	8,137
	<u>          </u>	<u>          </u>

# Roper Germany UK Limited

## Notes to the financial statements For the year ended 31 December 2018 (continued)

### 8 Fixed asset investments

	Shares in group undertakings £'000
<b>Cost</b>	
At 1 January 2018	163,089
Return of capital	(52,250)
At 31 December 2018	110,839
<b>Net book value</b>	
At 31 December 2018	110,839
At 31 December 2017	163,089

On 22<sup>nd</sup> March 2018 there was a return of capital of £52,250,248 and a reduction in the associated cost of Roper Germany UK Limited's investment in Roper GM DK Holdings APS.

The following were subsidiary undertakings of the company in the current and prior year:

Company Name	Principal Activity	Ownership percentage	Country of incorporation	Registered office
Roper GM Denmark Holdings APS*	Holding Company	100%	Denmark	1
Roper Germany Gmbh & Co KG	Packaging and containers	100%	Germany	2
Roper Germany Gmbh	Management Services	100%	Germany	5
Roper Industries Deutschland Gmbh	Manufactures technology	92.75%	Germany	5
Hansen Tech Europe Gmbh	Manufactures Valves	92.75%	Germany	2
Amot Controls Gmbh	Equipment manufacturer	92.75%	Germany	3
Roper Scientific Gmbh	Manufactures imaging equipment	92.75%	Germany	4
Walter Herzog Gmbh	Equipment manufacturer	92.75%	Germany	5
Struers Gmbh	Laboratory equipment manufacturer	92.75%	Germany	6
Gatan GmbH	Laboratory equipment manufacturer	92.75%	Germany	5
PAC Gmbh	Laboratory equipment manufacturer	92.75%	Germany	5

\*denotes investments held directly by the Company. All other investments are held indirectly through a subsidiary undertaking.

#### Registered addresses:

1. Accura Advokatpartnerselskab Tubord Boulevard 1 DK-2900 Hellerup Denmark
2. Ingolstadterstr. 12, 80807 Munchen
3. Lauda-Königshofen Geschäftsanschrift: BadstraRe 3-5, 97922 Lauda-Königshofen
4. Einsteinstr. 39a, 82152 Planegg
5. Badstrasse 3-5, 97922 Lauda-Königshofen
6. Carl-Friedrich-Benz-Strasse 5, 47877 Willich

# Roper Germany UK Limited

## Notes to the financial statements For the year ended 31 December 2018 (continued)

### 9 Creditors: amounts falling due within one year

	2018 £'000	2017 £'000
Accrued expenses	28	15

### 10 Creditors: amounts falling due after more than one year

	2018 £'000	2017 £'000
Amounts owed to group undertakings (see note 11)	40,287	91,013

### 11 Loans

An analysis of the maturity of loans is given below:

	2018 £'000	2017 £'000
<i>Amounts falling due in more than five years:</i>		
Amounts owed to group undertakings	40,287	91,013

The amounts owed to group undertakings are unsecured and repayable on 15 November 2025. The loan accrues interest at the rate of 6.5% per annum (2017: 6.5%).

### 12 Called up share capital

	2018 £	2017 £
<b>Allotted, issued and fully paid:</b>		
1,001 ordinary shares of £1 each	1,001	1,001

### 13 Post balance sheet events

Post year end the company is in the process of being merged into Roper GM Denmark Holdings APS and this is expected to happen by 31<sup>st</sup> October 2019.

### 14 Ultimate parent company

Roper Technologies Inc. (incorporated in USA) is regarded by the directors as being the company's ultimate parent company. The ultimate parent undertaking and controlling party is Roper Technologies Inc, a company incorporated in the USA.

Roper Technologies Inc., is the parent undertaking of the largest and smallest group of undertakings to consolidate these financial statements at 31 December 2018. The consolidated financial statements of Roper Technologies Inc., are available from Roper Technologies Inc., 6901 Professional Parkway East, Suite 200, Sarasota, Florida, 34240, USA.