FORM 13-501F2 CLASS 2 REPORTING ISSUERS – PARTICIPATION FEE

MANAGEMENT CERTIFICATION

| ,,,,, | g issuer noted below have examined this | | |
|--|---|--|--|
| Form 13-501F2 (the Form) being submitted hereund | | | |
| certify that to my knowledge, having exercised reasonable diligence, the information provided in | | | |
| the Form is complete and accurate. | January 10, 2022 | | |
| "Gary Monaghan" | | | |
| Name: Gary Monaghan | Date: | | |
| Title: Chief Financial Officer | | | |
| | | | |

Reporting Issuer Name: AARDVARK VENTURES INC. (formerly "ROCA MINES INC.")

End date of previous financial year: August 31, 2020

Financial Statement Values:

(Use stated values from the audited financial statements of the reporting issuer as of the end of its previous financial year)

| Retained earnings or deficit | \$ (70,533,680) (A) |
|---|------------------------|
| Contributed surplus | \$ 13,543,304 (B) |
| Share capital or owners' equity, options, warrants and preferred shares (whether such shares are classified as debt or equity for financial reporting purposes) | \$ 56,862,888 (C) |
| Non-current borrowings (including the current portion) | \$ (D) |
| Finance leases (including the current portion) | \$ <u>-</u> (E) |
| Non-controlling interest | \$ <u> </u> |
| Items classified on the statement of financial position as non- current liabilities (and not otherwise listed above) | \$ <u>- (</u> G) |
| Any other item forming part of equity and not set out specifically above | \$ - (H) |

| Capitalization for the previous financial year (Add items (A) through (H)) | \$ (127,488) |
|---|-----------------|
| Participation Fee | \$ 400 |
| Late Fee, if applicable | \$ |
| Total Fee Payable (Participation Fee plus Late Fee) | \$ 400 |