

**Form 52-109F1 – AIF**  
**Certification of annual filings**  
**in connection with voluntarily filed AIF**

This certificate is being filed on the same date that CoTec Holdings Corp. (the “issuer”) has voluntarily filed an AIF.

I, Abraham Jonker, Chief Financial Officer of CoTec Holdings Corp., certify the following:

1. **Review:** I have reviewed the AIF, annual financial statements and annual MD&A, including for greater certainty all documents and information that are incorporated by reference in the AIF (together, the “annual filings”) of the issuer for the financial year ended December 31, 2021.
2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, for the period covered by the annual filings.
3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the annual filings.

Date: July 20, 2022

“Abraham Jonker”

Abraham Jonker  
Chief Financial Officer