

TACTICAL RESOURCES CORP.
COMPENSATION COMMITTEE CHARTER

Adopted July [•], 2026

I. STATUS

The Compensation Committee (the “Committee”) is a committee of the Board of Directors (the “Board”) of Tactical Resources Corp. (the “Company”).

II. PURPOSE

The Committee is appointed by the Board for the primary purposes of assisting the Board in:

- Discharging its responsibilities for approving and evaluating executive officer compensation plans, policies and programs;
- Reviewing and recommending to the Board compensation to be provided to the Company’s executive officers and directors; and
- Administering the equity compensation plans of the Company.

In performing the foregoing, the Committee shall ensure that the Company’s compensation programs are competitive, designed to attract and retain highly qualified directors, officers and employees, encourage high performance, promote accountability and assure that employee interests are aligned with the interests of the Company’s shareholders.

III. COMPOSITION AND QUALIFICATIONS

The Committee shall be appointed by the Board and shall be comprised of two or more directors (as determined from time to time by the Board), each of whom shall meet the independence requirements of the Securities and Exchange Commission (“SEC”) and Nasdaq Global Market (or any other securities exchange on which the Company’s securities are listed) listing rules and any other required applicable law, rules and regulations in effect from time to time, and any additional requirements that the Board deems appropriate.

IV. RESPONSIBILITIES

The Committee will:

1. Review and recommend to the Board, in executive sessions where the Chief Executive Officer of the Company (the “CEO”) is not present, the compensation for the CEO, including awards and/or bonuses to be granted under the Company’s equity plans and other compensation or benefit plans or policies as approved by the Board.
2. Review and recommend to the Board the compensation (including awards and/or bonuses) of the other executive officers of the Company based upon the recommendation of the CEO and such other customary factors the Committee deems necessary or appropriate.
3. Approve the overall amount or percentage of plan and/or bonus awards to be granted to all Company employees and delegate to the Company’s executive management the right and power to specifically grant such awards to each Company employee within the aggregate limits and parameters set by the Committee.
4. Review and determine the annual objectives for the CEO and other executive officers.

5. Evaluate the CEO and other executive officers based on such annual objectives.
6. Review and approve the design of benefit plans and approve the amendment or modification of any compensation or benefit plan pertaining to executives or employees of the Company that does not require shareholder approval.
7. Approve and recommend for Board approval all special perquisites, special cash payments and other special compensation and benefit arrangements.
8. Review the form, terms and provisions of employment and similar agreements with the Company's executive officers, if any, including any amendments thereto.
9. Review and recommend to the Board the adoption of or changes to the compensation of the Company's independent directors.
10. Retain (at the Company's expense) outside consultants and obtain assistance from members of management as the Committee deems appropriate in the exercise of its authority.
11. Make reports and recommendations to the Board within the scope of its functions and advise the officers of the Company regarding various personnel matters as may be raised with the Committee.
12. Approve such reports on compensation that are necessary for filing with the SEC and other government bodies, including the disclosures under the "Compensation Discussion and Analysis" in the Company's annual proxy statement and the report of the Committee required by the rules of the SEC to be included in such annual proxy statement.
13. Administer the Company's Dodd-Frank Clawback Policy and any other clawback policies governing the Company.
14. Report regularly to the Board with respect to Committee activities.
15. Review and reassess annually the adequacy of this Charter and recommend any proposed changes to the Board.
16. To the extent the same has been adopted, review, at least annually, the compensation philosophy of the Company.
17. Evaluate the Committee's own performance and report that it has done so to the Board.

V. PROCEDURES

1. Action.

The proceedings of the Committee shall be governed by the Third Amended and Restated Memorandum and Articles of Association of the Company. The Committee will meet as often as it deems necessary or appropriate, in its judgment, either in person or via teleconference, and at such times and places as the Committee members determine. Face-to-face meetings are encouraged at least twice a year. A majority of the members of the entire Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. Without a meeting, the Committee may act by unanimous written consent of all members. The Committee may delegate authority consistent with this Charter to one or more Committee members or subcommittees comprised of one or more Committee members when appropriate. Any such member, members or subcommittee shall be subject to this Charter. The decisions of any such member, members or subcommittees to which authority is delegated under this clause shall be presented to the full Committee at its next regularly scheduled meeting.

2. Outside Advisors and Fees.

The Committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other advisor (the “Advisory Firm”). The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any Advisory Firm retained by the Committee; provided, however, the Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to such Advisory Firm.

Before engaging or receiving advice from an Advisory Firm, the Committee shall consider the independence of each such advisor by taking into account factors required by the SEC and the Nasdaq Global Market (or any other securities exchange on which the Company’s securities are listed) listing rules. Specifically, the Committee may select, or receive advice from, an Advisory Firm, only after taking into consideration the following factors:

- The provision of other services to the Company by the person that employs the Advisory Firm;
- The amount of fees received from the Company by the Advisory Firm, as a percentage of the total revenue of the Advisory Firm;
- The policies and procedures of the Advisory Firm that are designed to prevent conflicts of interest;
- Any business or personal relationship of the Advisory Firm with a member of the Committee;
- Any stock of the Company owned by the Advisory Firm; and
- Any business or personal relationship of the Advisory Firm or the person employing the advisor with an executive officer of the Company.

VI. DISCLOSURE

If required by the rules of the SEC or any rules of any exchange or national listing market system upon which the Company’s securities are listed or quoted for trading, this Charter, as amended from time to time, shall be made available to the public on the Company’s website.