TACTICAL RESOURCES CORP.

CORPORATE DISCLOSURE POLICY

I. Commitment to a Consistent Disclosure Policy

Tactical Resources Corp. (the "Company") is committed to the fair and accurate disclosure of information and compliance with Regulation FD as set forth by the United States Securities and Exchange Commission (the "SEC") without advantage to any particular analyst or investor. For purposes of this Disclosure Policy (this "Policy"), "public disclosure" means disseminating information through a method (or combination of methods) of disclosure that is reasonably designed to provide broad, non-exclusionary distribution of information to the public. The Company provides public disclosure through various means, including publicly announced earnings conference calls and press releases.

The Company's policy is to maintain an active and open public dialogue with stockholders, institutional investors, broker/dealers and sell-side analysts (collectively, "Securities Market Participants") that provides full, fair, accurate, timely and understandable disclosure of the historical performance and future prospects of the Company and its subsidiaries in accordance with generally accepted accounting principles. The Company further believes that the market for its securities is best served when its strategies, business strengths, risks and growth opportunities are publicly articulated.

The Company's practice is to disclose material information about the Company publicly and timely, not selectively. It is the Company's policy to comply with all applicable disclosure requirements. Directors, officers and other employees of the Company and its subsidiaries will not disclose material, non-public information about the Company, except (i) in accordance with this Policy and the controls and procedures established by the Disclosure Committee (the "Disclosure Controls") and (ii) after consultation with the Chief Financial Officer of the Company (the "CFO"). If any director, officer or other employee of the Company or its subsidiaries determines that material, non-public information has been improperly disclosed, he or she should contact the CFO or the Disclosure Committee immediately. The CFO and the Disclosure Committee will determine the appropriate public disclosure to be made in light of such improper disclosure in accordance with this Policy and the Disclosure Controls.

II. Disclosure Committee

The board of directors of the Company (the "Board") has authorized the establishment of a management committee to be known as the "Disclosure Committee" to establish and implement the Disclosure Controls for the assessment and attestation of financial disclosures. The Disclosure Committee shall consist of such individuals as designated by Company management. The Disclosure Committee will have the following responsibilities:

- reviewing and evaluating all Company reports and other documents prior to their public filing with the SEC, keeping in mind current developments in the Company's business and applicable legal standards;

- reviewing all speeches, written statements, presentations to Securities Market Participants (including scripts of conference calls), investors relations website content and other external communications and public disclosures prior to their use or dissemination;

- monitoring public disclosures in regulatory or litigation proceedings to ensure that such disclosure is accurate and complete;

- developing and implementing contingency measures and procedures to be used if the Company inaccurately or incompletely discloses any material, non-public information in violation of applicable legal requirements;

- periodically reviewing the Company's prior press releases, SEC filings and other public disclosures that include forward-looking statements to determine whether any update or correction is appropriate; and

- adopting policies and procedures regarding local corporate disclosure and responding to media requests, and amending such policies and procedures as determined in the Disclosure Committee's sole discretion to be appropriate.

In addition, the corporate secretary of the Company (the "Corporate Secretary") is responsible for oversight of the Company's permanent reference file of information regarding the Company that has been made publicly available by the Company, including filings with the SEC, press releases and other information disseminated to the general community.

The Disclosure Committee must react quickly to developments and make recommendations to the CFO as to the necessity of making public disclosures and the method and content thereof. In addition to its review of external communications, the Disclosure Committee will meet as frequently as necessary to carry out its responsibilities. It is essential, therefore, that the Disclosure Committee be at all times fully apprised of material Company developments. The Disclosure Committee will evaluate and discuss all material Company developments to determine the necessity or appropriateness for public release of information and the timing thereof, or alternatively, whether the information should remain confidential, and if so, how that information is controlled.

III. Authorized Company Spokespersons; Responsibilities

The Chief Executive Officer, CFO, General Counsel and Head of Investor Relations (together, the "Authorized Spokespersons"), are designated as the primary Company spokespersons for all situations except as otherwise indicated by the CFO. Only an Authorized Spokesperson is authorized to speak with Securities Market Participants or to issue statements on behalf of the Company. Only an Authorized Spokesperson is authorized to speak with the media or issue statements to the media on behalf of the Company. Others within the Company or its subsidiaries, or the Company's third-party investor relations firm or public relations firm, may from time to time be designated by an Authorized Spokesperson or the Disclosure Committee to respond to specific inquiries as necessary or appropriate ("Designated Spokespersons"). Such circumstances could include participation in previously scheduled investor conferences, one-on-

one meetings with investors or analysts or discussions with members of the media. Authorization by an Authorized Spokesperson or the Disclosure Committee must occur prior to the Designated Spokesperson's communication. Designated Spokespersons will receive adequate counsel and preparation to assist them in their presentation of comments prior to making such comments. Statements made by any individuals other than an Authorized Spokesperson or a Designated Spokesperson are the personal views of such individuals and are not to be considered as statements by the Company.

Designated Spokespersons should be at all times fully apprised of Company developments. It is critical, therefore, that Designated Spokespersons as well as the Company's legal counsel continue to be updated as to material Company developments to enable them to be in a position to evaluate events that may impact the disclosure process, including material operational and financial developments, management changes, trends and one-time items that are likely to affect earnings in an unanticipated manner, mergers, pending litigation, dispositions and restructurings, new product developments, acquisitions or losses of material contracts or customers, stock repurchase programs, dividends and other events affecting the Company's securities, sales of additional securities and credit rating issues.

At least one Authorized Spokesperson should be present and involved in the scheduling and development of presentations for all meetings and other communications with Securities Market Participants, arranging appropriate interviews with Company management and responding to all inquiries from the public for additional information. After public dissemination, all Company disclosures will be monitored by the Disclosure Committee to ensure accurate reporting and to take corrective measures, if and when necessary.

IV. Referring Calls to Authorized Spokespersons

Officers and other employees of the Company or its subsidiaries who are not Authorized Spokespersons will be instructed that they are not to respond to inquiries from Securities Market Participants or the media unless specifically authorized to do so as set forth in Section III above and instead shall refer all calls from Securities Market Participants and the media to the Head of Investor Relations or another Authorized Spokesperson. The Disclosure Committee may, in its sole discretion, exempt from this requirement disclosures that do not involve financial or business performance issues by employees of the Company or its subsidiaries in local areas with existing relationships with the local press. In any event, an Authorized Spokesperson should be given adequate advance notice, when possible, to determine if special handling is required. The Company's Compliance Officer will periodically issue reminders to all personnel of the Company and its subsidiaries of this Policy.

V. Policy on Responding to Rumors

The Company's policy is to respond consistently to questions regarding rumors in the following manner:

> "It is our policy not to comment about rumors or speculation."

Applicable stock exchange guidelines may require the Company to make a more definitive statement. When the Company is the source of rumors or "leaks" which may be causing movement in the Company's stock price, other legal requirements may require prompt disclosure by the Company. The Disclosure Committee will promptly consult with legal counsel to determine when and if any such disclosure is required.

Rumors about the Company that are disseminated through social media are covered by this Policy and the Company's External Communications Policy.

VI. Policy on Commenting on Analysts' Earnings Estimates

When Securities Market Participants inquire about their earnings estimates, it is the policy of the Company to state:

> "Other than previously disclosed public information, it is our policy not to comment on projected earnings, earnings estimates or other information, such as factors driving sales and expenses, that form the basis for calculating unreported earnings, to individual investors, analysts or members of the financial community."

The Company may from time to time publicly disclose its own range of earnings estimates or express comfort with the range of published analyst estimates as circumstances dictate. Whether such disclosures will be made will be determined by the CFO in consultation with the Disclosure Committee. All earnings "guidance" shall be approved by the Audit Committee and the Disclosure Committee prior to disclosure and shall only be provided by means of a press release, Form 8-K or through another method of disclosure that is reasonably designed to provide broad, non-exclusionary dissemination of such information to the public. For purposes of this Policy, confirmation to securities professionals or investors that the Company is, or remains, comfortable with analysts' consensus on earnings or other components of the Company's expected performance or results are deemed to be "guidance" covered by this paragraph. Such disclosures, if and when made, will be publicly disseminated and shall include the necessary cautionary statements described below.

The Company does not intend to provide mid-quarter commentary on monthly business trends. Accordingly, the Authorized Spokespersons will not discuss trends during any of the months in the quarter, unless there is some material development that merits public disclosure. If business trends suggest that a change in the Company's financial outlook may be material and that public disclosure may be warranted, the Disclosure Committee shall determine, in its sole discretion, whether the Company will publicly update its previous guidance.

Should the Company determine during the quarter that earnings will likely be out of the range of the current estimates of the Company or analysts, the Disclosure Committee may consider issuing a broadly disseminated press release.

It is the policy of the Company to observe a "quiet period" as soon as quarterly or year-end results of operations are known and continuing until the earnings are publicly released. During this quiet period, although it is preferable to avoid meetings with Securities Market Participants, the Company may choose to participate in investor phone calls, meetings or conferences but will not discuss current operations or results of operations.

VII. Policy on Projections or Estimates Identified as Forward-Looking Statements

It is the Company's policy to periodically disclose certain types of forward-looking information to enable the investment community to better evaluate the Company and its prospects. The Company will not, however, make any statements or respond to inquiries with respect to material, forward-looking information except through a method reasonably designed to provide broad, non-exclusionary dissemination of the information to the public. Material, forward-looking information may include revenue projections, income or income-loss projections, pricing and profit margin trends, significant new product developments, projected demand or market potential for products or services or any factor that may impact the Company's financial performance.

The Company will endeavor to identify its forward-looking statements as forward-looking and to accompany such statements with meaningful cautionary statements identifying important factors, risks and uncertainties that could cause actual results to differ materially from the results projected in the statement. This "forward-looking statements" legend will include language substantially as follows:

> *Certain statements included in this [TYPE OF RELEASE] that are not historical facts, including statements accompanied by words such as "will," "believe," "expect," "estimate," "continue," "anticipate," "intend," "should," "would," "plan," "predict," "potential," "seem" or similar words that predict or indicate future events or trends or that are not statements of historical matters, are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 regarding the Company's plans and performance. These statements are based on management's estimates, assumptions and projections as of the date of this [TYPE OF RELEASE], whether or not identified in this [TYPE OF RELEASE], and are not guarantees of future performance. Actual results may differ materially from the results expressed or implied in these statements as the result of risks, uncertainties and other factors, including, but not limited to, [SPECIFIC FACTORS], and the factors set forth in the Company's filings with the United States Securities and Exchange Commission (the "SEC"). If any of these risks materialize or our assumptions prove incorrect, actual results could differ materially from the results implied by these forward-looking statements. The Company cautions you not to place undue reliance on the forward-looking statements contained in this release. These forward-looking statements speak only as of the date of this [TYPE OF RELEASE] and the Company does not undertake any obligation to publicly update or revise any forward-looking statements to reflect future events, information or circumstances that arise after the date of this [TYPE OF RELEASE], except to the extent required by law.*

When appropriate, the Company will update any forward-looking statements that materially change. The Company will also periodically review the factors, risks and uncertainties described above to ensure that they meet the technical requirements of applicable securities laws and remain relevant, as a factual matter, to the factors, risks and uncertainties facing the Company and its business.

VIII. Policy on Routine Procedures for Public Release of Information

The Company has developed and will maintain a regular procedure for all routine corporate communications. The procedure consists of drafting a press release, circulating it for review to the members of the Disclosure Committee, the CFO and other officers as appropriate and the Company's legal counsel, alerting the appropriate stock exchange and disseminating the release through a national wire service and other distribution channels so as to effect broad dissemination to the public.

The Company will issue a press release disclosing its quarterly results for each quarter and fiscal year. These press releases will be distributed through a national wire service and also furnished to the SEC on Form 8-K prior to the beginning of the conference call discussed below. The form and substance of each earnings release will be approved prior to release by the Audit Committee and the Disclosure Committee and in accordance with the Disclosure Controls.

The Company's quarterly earnings call with Securities Market Participants will be announced and handled in the following manner:

1. The Company will provide reasonable advance public notice of any regularly scheduled conference call and concurrent webcast with Securities Market Participants in which Company management will provide additional information regarding quarterly results through prepared remarks and a question-and-answer session. Notice of the call and concurrent webcast will include both the time and date of the conference call/webcast and the means for accessing the call/webcast.

2. Prior to the call, the Company will issue a press release through a national wire service announcing the Company's results.

3. The call will then be held in an open manner, permitting Securities Market Participants to listen in either by teleconference or through Internet webcast. Company management may allow a limited group to ask questions on the conference call, so long as all listeners can hear the questions and answers. The Company will endeavor to make recordings of the call available for a reasonable period of time or provide a website posting of a transcript of the complete call for such period of time. All financial and business information about the Company that is proposed to be posted on the Company's website must be reviewed and approved by the CFO and the Disclosure Committee prior to posting or distribution.

The Company may hold investor conference calls from time to time on an "ad hoc" basis with respect to significant announcements or developments involving the Company. The Company will follow similar procedures for announcing and holding conference calls and webcasts with Securities Market Participants on topics other than quarterly earnings, including presentations at brokerage firm conferences, with notice of such calls to be given as is feasible in light of the facts and circumstances surrounding each such call or webcast.

The Company will endeavor to include in its press releases and other disclosure documents (a) appropriate cautionary information, (b) specific time references such as "*as of [SPECIFIC TIME AND DATE]*" rather than indefinite time references such as "*currently*" to minimize the duty to update such disclosures and (c) information sufficient to answer reasonably anticipated questions to minimize further inquiries.

Authorized Spokespersons may only participate in securities, firm-sponsored and other investor conferences if they are available to the public via live teleconference or webcast or otherwise comply with the requirements of Regulation FD. The Company will provide reasonable advance public notice of the teleconference or webcast through a press release. The script and presentation materials for such events must be reviewed and approved by the Disclosure Committee. The presenting Authorized Spokesperson will adhere to the script and not disclose any material, non-public information about the Company during any "break out" or question-and-answer sessions.

IX. Procedures for Meeting with Individual Investors

The Company may respond to inquiries by Securities Market Participants through phone conversations, one-on-one meetings with the CFO and other members of Company management or meetings with groups of Securities Market Participants. The purpose of these meetings is for investors to gain a better understanding of the strategies and fundamentals of the Company, as well as to give Securities Market Participants the opportunity to meet and assess Company management. To the extent possible, the Company will script remarks to be made at these meetings in advance. The Company will not disclose material, non-public information at these meetings. All meetings held with Securities Market Participants must be attended by at least one Authorized Spokesperson. A record of each meeting shall be maintained by the Head of Investor Relations.

Following any such meetings, a member of the Disclosure Committee will debrief Company personnel who participated in such sessions, preferably prior to the start of the next day's trading on the Nasdaq Stock Market ("Nasdaq"). Such debriefing may cover responses to questions not covered by the participants' scripted remarks and areas that the participants felt may have raised selective disclosure risks. The Disclosure Committee will evaluate whether any material, non-public information was inadvertently disclosed on the basis of such review and take such contingency actions as may be necessary in light of applicable legal requirements.

Calls and other inquiries from Securities Market Participants shall be referred to the Head of Investor Relations. Only previously publicly disclosed or immaterial non-public information shall be communicated. A record of each contact shall be maintained by the Head of Investor Relations.

X. Access to Company Information and Management

The Company will provide fair access to Company information and management within the limits of the Company's time and resources. All Securities Market Participants will at least have reasonable access to the Head of Investor Relations. Requests for meetings with Company management will be met only as schedules permit and may be determined by criteria such as the number of shares an investor holds in the Company's securities, an analyst's or investor's knowledge of the Company and its industry or industries and how frequently the analyst or investor has met with Company management. Under no circumstances will the Company deny Security Market Participants access to Company information or management on the basis of a negative recommendation regarding the Company's securities or a decision to sell the Company's securities.

XI. Reviewing Analysts' Draft Models or Reports

The Company will not review or comment on the substance of a Securities Market Participant's model or report. The Company may review, upon a Securities Market Participant's request and approval by an Authorized Person, such Security Market Participant's report only for factual accuracy of information that is held in the public domain.

XII. Distributing Analyst Reports

Under no circumstances will the Company distribute a Securities Market Participant's report to the investing public. Instead, the Company may post on the investor relations section of its website the names and firms of Securities Market Participants who are currently covering the Company.

XIII. Providing Material Information to the Media

The Company's policy is that the media will receive new material information regarding the Company at the same time the investment community and the public receive such information. Accordingly, the Company will not engage in providing exclusive stories to the media of upcoming material events that have not yet been publicly announced.

Until such time as the Company files a Form 8-K announcing that it will be using the social media networks identified in such Form 8-K to disseminate material, non-public information about the Company to the public, the Company will not use social media networks to make such disclosures. Accordingly, the use of social media networks (either for the Company or personally), including Facebook, LinkedIn, X, YouTube, corporate blogs, employee blogs, chat boards or any other similar or comparable means of communication, to disclose material, non-public information about the Company is not permitted.

XIV. Confidentiality of Non-Public Information

Company personnel who possess material, non-public information concerning the Company must safeguard such information and not intentionally or inadvertently disclose it to any person (including family members and friends) unless the person has a need to know the information for legitimate, Company-related reasons. A person who improperly reveals material, non-public information to another person can be held liable as a "tipper" under applicable securities laws for the trading activities of his or her "tippee" and any other person with whom the tippee shares such information. In addition, selective disclosure of material, non-public information to the financial community may subject the Company and its management to liability under Regulation FD or impose an obligation on the Company to publicly disclose such information promptly (usually within 24 hours) after the selective disclosure occurs.

Consistent with the foregoing, officers and employees of the Company and its subsidiaries should not discuss material, non-public information concerning the Company or its business in places where it can be overheard, such as common areas, elevators, restaurants, taxis and airplanes. Such information should be divulged only to persons having a need to know it in order to carry out their job responsibilities. Care must be taken with materials left on desks, in unlocked offices, on unsecure copiers or fax machines, on computer screens or in other public or semi-public areas.

The Board will remain aware of all material developments and significant information disseminated to the public. Moreover, Board members and other insiders will be apprised of material developments which the Company is not yet ready to announce publicly in order to avoid premature or selective disclosure or inadvertent insider trading.

XV. Disclosures of Material, Non-Public Information

Regulation FD prohibits the Company from disclosing material, non-public information to securities professionals (including, for example, analysts, investment advisers and portfolio managers) and investors unless the information is simultaneously (or has been previously) disclosed to the public generally. All proposed disclosures of material, non-public information about the Company to Securities Market Participants, or participation in speeches, interviews or conferences where Securities Market Participants may be in attendance must be reviewed and approved in advance by the Disclosure Committee. Any disclosures of material, non-public information shall be made only in a manner that is reasonably designed to provide broad, non-exclusionary dissemination of such information to the public as determined by the Disclosure Committee in accordance with the policies set forth herein, which are intended to comply with the requirements of Regulation FD.

In the event that material, non-public information is unintentionally disclosed, the Company shall issue a press release, file or furnish the SEC with a Form 8-K or take other steps as the Disclosure Committee determines, in its sole discretion, to be appropriate to disclose such information to the public in a manner reasonably designed to provide broad, non-exclusionary dissemination of such information to the public as soon as reasonably practicable after it learns that there has been an unintentional disclosure of material, non-public information (but in no event after the later of (a) 24 hours after the discovery of such unintentional disclosure or (b) the commencement of the next day's trading on the Nasdaq Stock Market).

If any director, officer or other employee of the Company or its subsidiaries determines that material, non-public information has been improperly disclosed, he or she should contact the CFO or the Disclosure Committee immediately. The Disclosure Committee will determine the appropriate public disclosure to be made in light of such improper disclosure.

Information is "material" if there is a substantial likelihood that a reasonable investor would consider it important in making an investment decision or it could reasonably be expected to have a substantial effect on the price of the Company's securities. While it is not possible to compile an exhaustive list, information concerning any of the following items should be reviewed carefully to determine whether such information is material:

- earnings and other financial results (or material changes thereto);

- guidance on earnings estimates or other financial information;
- significant expansion or curtailment of operations, such as the purchase or sale of property or assets;
- a significant increase or decline in revenues;
- changes in dividend policies or the declaration of a stock split or the offering of additional securities;
- significant merger or acquisition proposals or agreements, including tender offers;
- significant new products or plans to enter significant new businesses;
- extraordinary borrowing;
- gain or loss of a substantial customer;
- the commencement of significant litigation or regulatory proceedings or investigations;
- significant management developments; and
- impending bankruptcy or financial liquidity problems.

Questions as to whether information is material or non-public, and any other questions relating to this Policy, should be directed to the Head of Investor Relations.

"Non-public information" means information that has not been previously disclosed to the general public by means of an SEC filing or through another method of disclosure that is reasonably designed to provide broad, non-exclusionary dissemination of such information to the public. Disclosure to even a large group of analysts or stockholders does not constitute disclosure to the public.

"Disclosure" of information is not limited to affirmative statements made by an individual. A disclosure may be made through a non-verbal gesture, a suggestive inference, a "wink and a nod," all of which may lead to a violation of the requirements of Regulation FD. A person should always state "no comment" in answer to a question if they do not wish to make a public disclosure. Answering "no" as a means to avoid answering a question can be viewed as making a public statement subject to the requirements of Regulation FD.

XVI. Violations and Interpretation

Violations of Regulation FD are subject to SEC enforcement action which may include an administrative action seeking a cease-and-desist order, a civil action against the Company or an individual seeking an injunction or monetary penalties. Any violation of this Policy shall be immediately reported to the Head of Investor Relations and may constitute grounds for termination.

This Policy should be interpreted and construed in the context of all applicable laws and the Certificate of Incorporation and Bylaws of the Company, as well as any other corporate governance documents.

XVII. Amendment

The Board is committed to continuously reviewing and updating our policies and therefore reserves the right to amend this Policy at any time, for any reason, subject to applicable law.

Approved and Adopted: [●], 2026.