TACTICAL RESOURCES CORP.

EXTERNAL COMMUNICATIONS POLICY

I. Purpose

The Board of Directors (the "Board") of Tactical Resources Corp. ("Tactical Resources") has adopted this External Communications Policy (this "Policy") to establish guidelines for all public interactions and engagement on behalf of Tactical Resources and its subsidiaries (collectively, the "Company") with the media and the investment community and through social media. All directors, officers and employees of the Company are expected to comply with the guidelines set forth in this Policy.

II. Media and Investment Community Communications

The Company strives to maintain transparency and integrity in its communications with the media and the investment community. U.S. securities laws and other applicable laws and stock exchange rules set out specific requirements regarding the timing and manner of disclosures of important Company information and require that such information be materially accurate and not misleading. In order to facilitate compliance with these requirements, all Company directors, officers and employees are expected to comply with the following guidelines when communicating externally with the media, the investment community or the public at large, whether such communication occurs through a press release or through social media:

A. Company employees are not permitted to speak with the media on behalf of the Company unless permitted by the Company's Corporate Disclosure Policy. If you are approached by any media representative (e.g., reporter, blogger or editor) to speak about any aspect of the Company's business, its customers or competitors, its industry or your role with the Company, please direct those queries to the Company's General Counsel.

B. Likewise, you may not approach any media representative to report on or speak about the topics mentioned in Section II.A. above.

C. If you know or suspect that sensitive or non-public information may have been disclosed (inadvertently or otherwise) to a member of the media or the investment community by someone who is not authorized to make such disclosure, please contact the Company's designated compliance officer (the "Compliance Officer") or the Head of Investor Relations immediately.

III. Social Media

While different in nature, social media is another medium that can be used to disclose information to the public. The choice to participate in social media or any other form of online publishing or discussion is your own. However, as a director, officer or employee of the Company, your online activities must comply with this Policy and other Company policies, whether you engage in these activities during work or otherwise. If discussing the Company's business, its customers or competitors, its industry or your role with the Company, please keep in mind that such communications will be covered by this Policy.

To protect the Company's reputation and ensure that publicly disclosed information about the Company is truthful and accurate, all directors, officers and employees of the Company must understand and comply with the following guidelines when using social media in their personal capacity:

A. Do not reveal classified or sensitive information about the Company, its business or its partners, customer, suppliers or prospects. When posting your job description on LinkedIn or any other social media platform, do not disclose any confidential information, including the names of customers, suppliers or projects that you have been involved in. If you are unsure what information may be posted on social media, including LinkedIn, please contact the Compliance Officer. No posts may be made regarding any mergers or acquisitions, litigation or potential litigation, non-published customer and Company financial information and any information about the Company's customers or suppliers. Additionally, you may not disclose non-public, internal information related to the Company or its business to unauthorized recipients, including Internet groups, mailing lists, blogs and other Internet forums.

B. Do not post information about third parties (including anonymously, as such parties could be identified) without their express permission.

C. Do not say anything disparaging about the Company's competitors, customers, fellow associates or the general business community. Always respect the laws regarding brand, privacy, trademark, copyright, fair use and trade secrets. If promoting, endorsing or speaking favorably about the Company or its business or employees, you must disclose your connection to the Company in any such post.

D. Comply with all Company policies, including this Policy, at all times. Do not use social media to engage in illegal activity of any kind. Do not purport to represent or speak on behalf of the Company. You should also never post or disclose any confidential or non-public information about the Company or any other company where the information was obtained through your work with the Company.

E. Act with integrity. Do not use false identities or post false information about the Company or others. Do not hack any account, page or blog. Do not invite third parties to speak on behalf of the Company or allow third parties to represent themselves as representing the Company.

F. Use good judgment when posting on social media. Be considerate of how your statements may affect or be perceived by others.

G. Do not post anything that could be viewed as malicious, libelous, obscene, abusive, threatening, intimidating, disparaging to the Company's customers, management, employees, competitors or suppliers or that might constitute harassment, bullying, victimization or retaliation against an individual. Examples of such conduct include untrue posts designed to harm someone's reputation, posts that could contribute to a hostile work environment or posts that discriminate against individuals on the basis of gender, race, sexual orientation, disability, religion or any other status protected by law or Company policy.

H. Remember that you are not authorized to respond on the Company's behalf if you encounter negative comments about the Company. If you encounter any negative comments about the Company that concern you, please report them to the Head of Investor Relations.

If you have any questions, concerns or complaints regarding any social media content or are unsure about whether any proposed online interaction or posting may breach this Policy or the Company's other policies, please contact the Compliance Officer for further guidance.

IV. Violations

Violations of this Policy may subject the Company to enforcement action by the United States Securities and Exchange Commission or other governmental or administrative authorities. Any director, officer or employee of the Company who violates this Policy shall be immediately reported to the Compliance Officer and may be subject to disciplinary action, up to and including termination of employment.

V. Interpretation

This Policy should also not be interpreted to limit or interfere with the rights of Company directors, officers and employees to discuss terms of employment (such as wages, hours or benefits) or conditions of employment (such as safety conditions or harassment), as protected under the U.S. National Labor Relations Act, or to communicate or cooperate with any U.S. government agency in an investigation of matters affecting the Company. This Policy should be interpreted and construed in the context of all applicable laws and the Certificate of Incorporation and Bylaws of Tactical Resources, as well as any other corporate governance documents.

VI. Amendment

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

Approved and Adopted: [●], 2026