

TACTICAL RESOURCES CORP.

POLICY FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS

Adopted July [•], 2026

The Audit Committee (“Audit Committee”) of the Board of Directors of Tactical Resources Corp. (the “Company”) has this Policy for Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters (the “Whistleblower Policy”) to establish procedures for the receipt and handling of complaints, including those submitted by employees, as to accounting or auditing matters. This policy also includes means for employees to raise concerns with respect to violations of the Company’s Code of Business Conduct and Ethics (the “Code”).

The Whistleblower Policy provides procedures for interested parties, including employees, to raise concerns. While the list below provides examples of the types of subjects covered by this Whistleblower Policy, this list is not intended to be exhaustive and any person with related concerns should raise those issues in accordance with this Whistleblower Policy. The Audit Committee may revise or amend this Whistleblower Policy as necessary or appropriate.

1. Employee Complaint Procedures

Any employee of the Company may submit a good faith complaint regarding financial statement or other disclosures, accounting, internal accounting or disclosure controls, auditing matters or violations of law or violations of the Code to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Employees are encouraged to follow these procedures and report any possible violations or questionable matters that have occurred, are ongoing or are about to occur. The Company’s Audit Committee will oversee treatment of employee concerns in this area.

2. Receipt of Employee Complaints

Employees with concerns regarding accounting and other matters or violations of the Code may report their concerns to their direct supervisor or the Chief Financial Officer of the Company on a confidential or anonymous basis.

The concerns raised through these channels should include sufficient information and detail to enable the Company to conduct a thorough investigation.

3. Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable accounting and other matters or violations of the Code, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial books and/or records of the Company;
- deficiencies in or noncompliance with the Company’s internal controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;

- any attempts to mislead or improperly influence the Company's independent auditor in the course of the performance of their audit;
- deviation from full and fair reporting of the Company's financial condition, such as material misrepresentations or omissions with respect to the Company's business, financial condition, results of operations or cash flows, in public disclosures of the Company's financial position and prospective reports;
- improper expenditure of Company funds;
- improper use of Company property (including disclosure of proprietary information);
- use of non-public Company information to trade in securities; or
- any other violations of the Company's Code.

4. Treatment of Complaints

- Upon receipt of a complaint, the Chief Financial Officer will (i) determine whether the complaint pertains to an accounting or auditing matter, or whether it pertains to violations of the Code or other relevant matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to accounting and auditing matters will be reviewed under Audit Committee direction and oversight by the Chief Financial Officer, the senior internal audit executive or such other persons as the Audit Committee determines to be appropriate.
- Complaints relating to violations of the Code or any other matters will be reviewed initially by the Chief Financial Officer. The Chief Financial Officer may delegate the oversight of any complaint to the senior internal audit executive or such other persons as the Chief Financial Officer determines to be appropriate.
- After initial review, the Audit Committee or Chief Financial Officer, as applicable, will determine whether the matter warrants an investigation and will oversee any such investigation. If the matter appears to be significant, the Chief Financial Officer will discuss at any time the concerns raised with the Audit Committee or the Chair of the Audit Committee.
- The person(s) authorized to conduct the investigation will report to the Audit Committee in a timely manner all findings of fact, conclusions and proposed recommendations for remedial actions, if any.
- Prompt and appropriate corrective action will be taken as and when warranted in the judgment of the Audit Committee or the Chief Financial Officer, as applicable.
- The Company will not directly or indirectly, discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in his or her terms and conditions of employment based upon any lawful complaint made by such employee in good faith with respect to accounting and auditing matters or violations of the Code or other relevant matters.
- Confidentiality will be maintained to the fullest extent possible, unless otherwise consented to by the employee, as may be necessary to conduct a thorough investigation or as required to be disclosed by law.

5. Reporting and Retention of Complaints and Investigations

- The Chief Financial Officer will maintain a log of all complaints received by him or her, tracking their receipt, any investigation and resolution and shall prepare a periodic summary report on at least a semi-annual basis for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

6. Reporting Complaints to Governmental Agency

All employees have the right to:

- Report possible violations of state or federal law or regulation that have occurred, are occurring, or are about to occur to any governmental agency or entity, or self-regulatory organization;
- Cooperate voluntarily with, or respond to any inquiry from, or provide testimony before any self-regulatory organization or any other federal, state or local regulatory or law enforcement authority;
- Make reports or disclosures to law enforcement or a regulatory authority without prior notice to, or authorization from, the Company; and
- Respond truthfully to a valid subpoena.

Every employee has the right to not be retaliated against for reporting, either internally to the Company or to any governmental agency or entity or self-regulatory organization, information which he or she reasonably believes relates to a possible violation of law. It is a violation of federal law to retaliate against anyone who has reported such potential misconduct either internally or to any governmental agency or entity or self-regulatory organization. Retaliatory conduct includes discharge, demotion, suspension, threats, harassment, and any other manner of discrimination in the terms and conditions of employment because of any lawful act the employee may have performed. It is unlawful for the Company to retaliate against an employee for reporting possible misconduct either internally or to any governmental agency or entity or self-regulatory organization.

Notwithstanding anything contained in this Whistleblower Policy or otherwise, an employee may disclose confidential Company information, including the existence and terms of any confidential agreements between the employee and the Company (including employment or severance agreements), to any governmental agency or entity or self-regulatory organization.

The Company cannot require an employee to withdraw reports or filings alleging possible violations of federal, state or local law or regulation, and may not offer an employee any kind of inducement, including payment, to do so.

An employee's rights and remedies as a whistleblower protected under applicable whistleblower laws, including a monetary award, if any, may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

Even if an employee has participated in a possible violation of law, he or she may be eligible to participate in the confidentiality and retaliation protections afforded under applicable whistleblower laws, and may also be eligible to receive an award under such laws.