

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Tactical Resources Corp. (the “Company”)
1500 - 1055 West Georgia Street
Vancouver, BC V6E 4N7
Canada

Item 2 Date of Material Change

September 30, 2022

Item 3 News Release

#NR 22-17 dated September 30, 2022

Item 4 Summary of Material Change

The Company announced the appointment of Mr. Mark Mukhija as a member of the board of directors effective immediately.

The Company also announced that directors Mark Mukhija and Garry Clark have each been granted 50,000 stock options (“Options”), with each Option exercisable for one common share of the Company at a price of \$1.04 until September 29, 2024. The Options vest immediately, and are subject to a statutory hold period of four months plus one day.

The Company further announced that it is fully focussed on becoming a premier North American developer of REE products to meet domestic supply chain needs, and further to this goal, the Company announces it will not exercise its option to acquire the SAM gold property in Saskatchewan, Canada. The Company terminated the property option agreement with respect to the SAM property effective September 30, 2022, and has no further obligations to make additional cash or share payments thereunder.

The Company further announced that in furtherance of the company’s REE objective, Tactical is pleased to announce the filing of a technical report prepared in accordance with National Instrument 43-101 – Standards of Disclosure for Mineral Projects for the Lac Ducharme REE Project, Manicouagan, Quebec.

Item 5 Full Description of Material Change

5.1 Full Description of Material Chang

The Company announced the appointment of Mr. Mark Mukhija as a member of the board of directors effective immediately.

The Company also announced that directors Mark Mukhija and Garry Clark have each been granted 50,000 Options, with each Option exercisable for one common share of the Company at a price of \$1.04 until September 29, 2024. The Options vest immediately, and are subject to a statutory hold period of four months plus one day.

The Company further announced that it is fully focussed on becoming a premier North American developer of REE products to meet domestic supply chain needs, and further to this goal, the Company announces it will not exercise its option to acquire the SAM gold property in Saskatchewan, Canada. The Company terminated the property option agreement with respect to the SAM property effective September 30, 2022, and has no further obligations to make additional cash or share payments thereunder.

The Company further announced that in furtherance of the company's REE objective, Tactical is pleased to announce the filing of a technical report prepared in accordance with National Instrument 43-101 – Standards of Disclosure for Mineral Projects for the Lac Ducharme REE Project, Manicouagan, Quebec.

The technical report is titled "NI 43-101 TECHNICAL REPORT on the LAC DUCHARME REE PROJECT, MANICOUAGAN, QUÉBEC For TACTICAL RESOURCES CORP." and has an effective date of September 29, 2022. This is an updated NI 43-101 report that has been written with regards to the Lac Ducharme and includes all technical work on the property to date and includes the 2021 and 2022 field work completed by Tactical Resources. The report was written by Martin Demers (P. Geo and Ordre des géologues du Québec). The technical report is available for download under the Company's profile on SEDAR (www.sedar.com) and on the Company's website (www.tacticalresources.com).

See attached new release with respect to the matter described above.

5.2 Disclosure for Restructuring Transactions

N/A

Item 7 Omitted Information

N/A

Item 8 Executive Officer

Contact: Ranjeet Sundher
Telephone: +1 778-588-5483
Email: sundher@gmail.com

Item 9 Date of Report

September 30, 2022



**Tactical Resources Appoints Director With Global Mining Experience
--Company Tightens Focus on REEs**

VANCOUVER, BC (GLOBE NEWSWIRE – September 30, 2022) —Tactical Resources Corp. (CSE: RARE) (OTC: USREF) (“Tactical Resources” or the “Company”), a mineral exploration and development company focused on the rare earth elements (“REEs”) that drive the critical technologies of the future, is pleased to announce the appointment of Mr. Mark Mukhija as a member of the board of directors effective immediately.

Mr. Mukhija brings over 15 years of experience in the mining industry including roles with global mining companies such as Teck Resources, Barrick, BHP Billiton, and TransAlta. Since 2018, Mark has been the General Manager (Australia) for Motion Metrics, an industrial artificial intelligence and machine learning company catering to the mining industry with a specific focus on safety and productivity. Mr. Mukhija is responsible for the P&L, business development, project management, and logistics of the Motion Metrics (Australia) operations. With BHP Billiton, Mark was responsible for life of mine planning and asset value optimization. At TransAlta, Mr. Mukhija began as the Engineering Team Leader at the Sunhills Mine with 14 direct reports and then moved into a capital planning supervisory role where he was responsible for a \$60mm annual capital expenditure budget for the operation. Mr. Mukhija is a Professional Engineer and graduate from the University of British Columbia with a Bachelor of Applied Science in Mining Engineering (2003).

Company CEO, Ranjeet Sundher, notes, “We welcome Mark to our team and look forward to working with him. His background and experience are an excellent fit for our growing enterprise, and we expect will greatly benefit our governance and oversight requirements. Every aspect of our performance, from fieldwork to capital markets will benefit from his participation.”

Directors Mark Mukhija and Garry Clark have each been granted 50,000 stock options (“Options”), with each Option exercisable for one common share of the Company at a price of \$1.04 until September 29, 2024. The Options vest immediately, and are subject to a statutory hold period of four months plus one day.

Tactical Resources is fully focussed on becoming a premier North American developer of REE products to meet domestic supply chain needs, and further to this goal, the Company announces it will not exercise its option to acquire the SAM gold property in Saskatchewan, Canada. The Company terminated the property option agreement with respect to the SAM property effective September 30, 2022, and has no further obligations to make additional cash or share payments thereunder.

In furtherance of the company’s REE objective, Tactical is pleased to announce the filing of a technical report prepared in accordance with National Instrument 43-101 – Standards of Disclosure for Mineral Projects for the Lac Ducharme REE Project, Manicouagan, Quebec.

The technical report is titled “NI 43-101 TECHNICAL REPORT on the LAC DUCHARME REE PROJECT, MANICOUAGAN, QUÉBEC For TACTICAL RESOURCES CORP.” and has an effective date of September 29, 2022. This is an updated NI 43-101 report that has been written with regards to the Lac Ducharme and includes all technical work on the property to date and includes the 2021 and 2022 field work completed by Tactical Resources. The report was written by Martin Demers (P.Geol and Ordre des géologues du Québec). The technical report is available for download under the Company's profile on SEDAR (www.sedar.com) and on the Company's website (www.tacticalresources.com).

On Behalf of The Board of Directors,

Sincerely,

~Ranjeet Sundher~

Ranjeet Sundher
Chief Executive Officer & Director
Tactical Resources Corp.
www.tacticalresources.com

About Tactical Resources Corp. (CSE: RARE) (OTC: USREF)
Tactical Resources is a mineral exploration