

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Global Tactical Metals Corp.
#3606 - 833 Seymour Street
Vancouver, BC V6B 0G4

(the "Company")

Item 2. Date of Material Change

May 26, 2026.

Item 3. News Release

The news release was issued on May 26, 2026 and was disseminated by Stockwatch.

Item 4. Summary of Material Change

The Company announced its intention to complete a ten to one share consolidation.

Item 5. Full Description of Material Change

The Company announced announces that it plans to consolidate its issued and outstanding common shares at a ratio of ten (10) pre-consolidated shares to one (1) post-consolidation share (the "Consolidation"). The purpose of the Consolidation is to facilitate the Company's ability to attract future financings, generate greater investor interest and improve trading liquidity.

The Company currently has 100,107,740 common shares issued and outstanding. Upon completion of the Consolidation, the Company will have approximately 10,010,774 common shares issued and outstanding. The anticipated effective date of the Consolidation is June 2, 2026 with a Record Date of June 2, 2026.

In accordance with the Company's Articles, the Consolidation will not require the approval of the shareholders. The Consolidation is subject to the acceptance of the Canadian Securities Exchange.

Item 6. Reliance on Subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7. Omitted Information

None.

Item 8. Executive Officer

Kelly Abbott
Chief Executive Officer
778-237-5212

Item 9. Date of Report

May 26, 2026.