

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

BRS Resources Ltd. (the “Company”)
308 1441 Johnston Road
White Rock, BC V4B 3Z7

Item 2 Date of Material Change

December 13, 2024

Item 3 News Release

The news release dated December 16, 2024 was disseminated through Newsfile Corp. on December 16, 2024.

Item 4 Summary of Material Change

The Company provides an update on its membership interest in AleAnna Energy LLC (“AleAnna Energy”), owned by its wholly owned subsidiary, Bonanza Resources (Texas) Inc., which is focused on natural gas production in Italy. During the year ended October 31, 2020, the Company fully impaired its investment in AleAnna Energy due to uncertainty around future benefits and the economic environment driven by COVID-19 and factors impacting the oil and gas industry.

On December 13, 2024, Swiftmerge Acquisition Corp. (“Swiftmerge”) (NASDAQ: IVCP), a NASDAQ listed Special Purpose Acquisition Company, acquired all of the membership interests in AleAnna Energy by way of a merger with the resulting company named AleAnna, Inc. (NASDAQ: ANNA) (“AleAnna”) (the “Merger”). For more information regarding the Merger, please refer to AleAnna’s press release dated December 13, 2024.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

On December 13, 2024, Swiftmerge acquired all of the membership interests in AleAnna Energy by way of the Merger. For more information regarding the Merger, please refer to AleAnna’s press release dated December 13, 2024.

During the year ended October 31, 2020, the Company fully impaired its investment in AleAnna Energy due to uncertainty around future benefits and the economic environment driven by COVID-19 and factors impacting the oil and gas industry.

Pursuant to the Merger, the former equity holders (the “Shareholders”) of AleAnna Energy, including the Company, exchanged 100% of their membership interests in

AleAnna Energy for an aggregate of 65,098,476 shares of common stock of AleAnna, representing approximately 93.2% of the voting power of all outstanding common stock of AleAnna. The Company will receive a pro rata portion of the 65,098,476 shares of common stock as consideration for its membership interests in AleAnna Energy, which the Company estimates will be 1,969,882 common shares. The common shares of AleAnna began trading on the NASDAQ Capital Market at the opening of trading on December 16, 2024.

5.2 *Disclosure for Restructuring Transactions*

N/A

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

Byron Coulthard, CEO, 604.657.7004

Item 9 Date of Report

December 18, 2024