

51-102F3
Material Change Report

1. **Name and Address of Company**

BRS Resources Ltd.
c/o Sharon Lewis Consulting
Suite 404, 999 Canada Place
Vancouver, B.C. V6C 3E2

2. **Date of Material Change**

December 11, 2018

3. **News Release**

The news release dated December 11, 2018 was disseminated via the Stockwatch and Market News.

4. **Summary of Material Change**

BRS Resources announces through its membership interest in AleAnna Energy's wholly owned subsidiary AleAnna Italia SRL, has received communication from the Ministry of Economic Development of the issue of the Ministerial Decree of the award of the Production Concession Bagnacavallo as part of the development plan of the natural gas project "Longanesi".

5. **Full Description of Material Change**

5.1 Full Description of Material Change

See attached

5.2 Disclosure for Restructuring Transactions

Not applicable

6. **Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102**

Not applicable

7. **Omitted Information**

Not applicable

8. **Executive Officer**

For further information, contact
Byron Coulthard
President & CEO
Telephone: 604-657-7004

9. **Date of Report**

December 11, 2018



FOR IMMEDIATE RELEASE

Vancouver, December 11th, 2018 – BRS Resources Ltd (BRS.v), through its membership interest in AleAnna Energy's wholly owned subsidiary AleAnna Italia SRL, has received communication from the Ministry of Economic Development of the issue of the Ministerial Decree of the award of the Production Concession Bagnacavallo as part of the development plan of the natural gas project "Longanesi".

ON BEHALF OF THE BOARD OF DIRECTORS

President/CEO Byron Coulthard

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Disclaimer for Forward-Looking Statements

This press release includes certain "forward-looking statements." Forward-looking statements are statements or projections that involve various risks and uncertainties regarding future events related to BRS. Actual results may differ materially from those currently anticipated due to a number of factors beyond the control of BRS including any negative change in the law, regulatory or political environment which would negatively affect BRS's or AleAnna's ability to obtain permits necessary for drilling; BRS lack of sufficient financing to proceed with proposed drilling; the continued price and demand for natural gas; BRS's ability to hire and retain personnel necessary to successfully operate its business; the speculative nature of natural resource exploration activities; changes in operating costs; changes in economic conditions and conditions in the resource, foreign exchange and other financial markets; changes in investments and exploration expenditure levels; litigation, legislation, environmental, judicial, regulatory, political and competitive developments in areas in which BRS operates; technological, mechanical and operational difficulties encountered in connection with the BRS' activities; and other risk factors detailed in BRS' various filings filed on SEDAR at www.sedar.com. You are urged to consider these factors carefully in evaluating the forward-looking statements contained herein and are cautioned not to place undue reliance on such forward-looking statements, which are qualified in their entirety by these cautionary statements. These forward-looking statements are made as of the date hereof and BRS disclaims any intent or obligation to update publicly any forward-looking statements, whether as a result of new information, future events or results or otherwise, unless required by applicable law.