

PLAN OF ALLOCATION

UNDERSTANDING YOUR PAYMENT – NET SETTLEMENT FUND

1. The Settlement Amount of \$8.5 million and any interest earned thereon shall be the “Settlement Fund.” The Settlement Fund, less all taxes, tax expenses, notice and administration expenses, approved attorneys’ fees and expenses, and any other fees or expenses approved by the Court is the “Net Settlement Fund.”

2. If the Settlement is approved by the Court, the Net Settlement Fund will be distributed to Eligible Class Members—including members of the Class who timely submit valid “Claim Forms,” attached hereto as “Exhibit E-1,” to the Settlement Administrator that are accepted for payment by the Court in accordance with this proposed Plan of Allocation or such other plan of allocation as the Court may approve. Eligible Class Members who do not timely submit valid Claim Forms will not be entitled to any distributions from the Net Settlement Fund as set forth in paragraph 6 herein, but will otherwise be bound by the Settlement. The Court may approve this proposed Plan of Allocation, or modify it, without additional notice to the Class. Any order modifying the Plan of Allocation will be posted on the Settlement website: www.BRIIStockholderSettlement.com.

3. The objective of the Plan of Allocation is to distribute the Net Settlement Fund equitably among those Eligible Class Members who suffered economic losses as a result of the alleged wrongdoing. The Plan of Allocation is not a formal damages analysis, and the calculations made in accordance with the Plan of Allocation are not intended to be estimates of, or indicative of, the amounts that Eligible Class Members might have been able to recover after a trial. Nor are the calculations in accordance with the Plan of Allocation intended to be estimates of the amounts that will be paid to Eligible Class Members under the Settlement. The computations under the Plan of Allocation are only a method to weigh, in a fair and equitable manner, the claims of Eligible Class Members against one another for the purpose of making *pro rata* allocations of the Net Settlement Fund. The Total Loss formulas below are intended solely for purposes of this Plan of Allocation and cannot and should not be binding on Plaintiff or any Class Member for any other purpose.

4. Pursuant to Rule 23 of the Court of Chancery of the State of Delaware, Class Members are all record and beneficial holders of BRII Common Stock, whether held as separate shares or as part of Public Units, who held such shares between 10 a.m. ET on November 10, 2020 (the “Redemption Deadline”) through November 16, 2020 (the “Closing”) (the “Class Period”), and their successors in

interest, but **excluding** (i) (a) Defendants; (b) members of the immediate family of any Individual Defendant; (c) any person who was a manager or managing member of any Defendant during the Class Period and any members of their immediate family; (d) any parent, subsidiary, or affiliate of Defendants; (e) any entity in which any Defendant or any other excluded person or entity has, or had during the Class Period, a controlling interest; and (f) the legal representatives, agents, affiliates, heirs, estates, successors, or assigns of any such excluded persons or entities; and (ii) (a) the Company; and (b) any person who was an officer or director of the Company during the Class Period and any members of their immediate family.

5. Eligible Class Members are those Class Members who held BRII Common Stock immediately after the Redemption Deadline (November 10, 2020 at 10:00 a.m. ET) that were not submitted for redemption in connection with the Merger and who were allegedly injured by Defendants' alleged breaches of fiduciary duties and other violations of law.

6. Based on the formulas set forth below, a "Total Loss" will be calculated for each Eligible Share that is listed in the Claim Form and for which adequate documentation is provided. To the extent that the calculation of a Eligible Class Members Total Loss results in a negative number, that number shall be set to zero.

7. Within **ninety (90) calendar days** after such time as set by the Court to mail the Notice to Class Members, each Person claiming to be a Class Member shall be required to submit to the Settlement Administrator a completed Proof of Claim and Release, substantially in the form attached hereto as Exhibit E-1 and as approved by the Court, signed under penalty of perjury and supported by such documents as are specified in the Proof of Claim and Release and as are reasonably available to such Person. Each Proof of Claim and Release shall be deemed to have been submitted when legibly postmarked (if properly addressed and mailed by First Class Mail) or received (if submitted online). Any Proof of Claim and Release submitted in any other manner shall be deemed to have been submitted when it was actually received by the Settlement Administrator at the address designated in the Notice.

CALCULATION OF TOTAL LOSS

8. Based on the above, Total Loss will be calculated as follows:

For each Eligible Share for which a Claim Form is submitted:

- (a) if such Eligible Class Member sold any Eligible Shares for less than \$10.10 (the "Redemption Price"), including the number of

Eligible Shares sold, the price at which such Eligible Shares were sold (the “Eligible Share Sale Price”), and the date those Eligible Shares were purchased and sold, and/or

- (b) if such Eligible Class Member continues to hold any Eligible Shares, the number of Eligible Shares the Class Member continues to hold, and the date those Eligible Shares were purchased;

Such Eligible Class Member shall receive a pro rata distribution (the “Claimed Distribution Amount”) from the Net Settlement Fund with such pro rata portion of the Net Settlement Fund to be determined based on the Eligible Class Member’s total loss (“Total Loss”) equal to the product of (i) the Redemption Price minus the Eligible Share Sale Price and/or (ii) the Redemption Price minus the closing price of such shares on the date the Complaint was filed (\$1.86). The Claimed Distribution Amount will be calculated based on the Total Loss submitted by such Eligible Class Member, divided by the combined Total Loss for all Eligible Class Members, multiplied by the total amount in the Net Settlement Fund.

9. Following the distributions set forth in Paragraph 6, any remaining cash in the Net Settlement Fund shall be distributed *pro rata* from the Net Settlement Fund equal to the product of (i) the balance of the Net Settlement Fund following the distributions set forth in Paragraph 7 and (ii) a fraction, the numerator of which is the number of Eligible Shares held by the Eligible Class Member, and the denominator of which is a number representing the total number of Eligible Shares.

10. If any Eligible Class Member’s entitlement to Net Settlement Proceeds as calculated pursuant to the foregoing paragraphs 7 and 8 totals less than \$5.00, it will not be included in the calculations, and no distribution will be made to that Eligible Class Member, however, such Eligible Class Member will nevertheless be bound by the Settlement and the Order and Final Judgment of the Court dismissing this Action.

ADDITIONAL PROVISIONS

11. Any transaction in common stock executed outside regular trading hours for the U.S. financial market shall be deemed to have occurred during the next trading session.

12. All purchases, acquisitions, and sales shall exclude any fees, taxes, and commissions.

13. Purchases, acquisitions, and sales of Eligible Shares shall be deemed to have occurred on the “contract” or “trade” date as opposed to the “settlement” or “payment” date. The receipt or grant by gift, inheritance, or operation of law of Eligible Shares shall not be deemed a purchase, acquisition, or sale of these Eligible Shares for the calculation of Total Loss, nor shall the receipt or grant be deemed an assignment of any claim relating to the purchase/acquisition of such Eligible Shares unless (i) the donor or decedent purchased or otherwise acquired such Eligible Shares; (ii) no Claim Form was submitted by or on behalf of the donor, on behalf of the decedent, or by anyone else with respect to such Eligible Shares; and (iii) it is specifically so provided in the instrument of gift or assignment.

14. The date of covering a “short sale” is deemed to be the date of purchase or acquisition of Eligible Shares. The date of a “short sale” is deemed to be the date of sale of the Eligible Shares. Under the Plan of Allocation, however, the Total Loss on “short sales” is zero and the Total Loss on any portion of a purchase or acquisition that matches against (or “covers”) a “short sale” is zero. The Total Loss on a “short sale” that is not covered by a purchase or acquisition is also zero.

15. The Eligible Shares are the only security eligible for recovery under the Plan of Allocation. Option Contracts are not securities eligible to participate in the Settlement. With respect to Eligible Shares purchased or sold through the exercise of an option, the purchase/sale date of the Eligible Shares is the exercise date of the option and the purchase/sale price of the Eligible Shares is the exercise price of the option.

16. Distributions will be made to Eligible Class Members pursuant to this Plan of Allocation after all claims have been processed and after the Court has finally approved the Settlement.

17. In the event that any of payment from the Net Settlement Fund is undeliverable or in the event a check is not cashed by the stale date (i.e., more than six months from the check’s issue date), the following procedures shall govern:

- (a) For settlement funds distributed by a Custodian, the Custodian shall follow its respective policies with respect to further attempted distribution or escheatment;
- (b) For settlement funds distributed to Eligible Class Members directly by the Settlement Administrator, or for any funds returned by a Custodian to the Settlement Administrator, the Settlement Administrator shall use reasonable efforts to locate

the Eligible Class Members and reattempt distribution. If after completion of such follow-up efforts \$50,000 or more remains in the Net Settlement Fund, the Settlement Administrator shall conduct pro rata re-distributions of the remaining funds until the remaining balance is under \$50,000. At such time as the remaining balance is less than \$50,000, the remaining funds shall be distributed to the Combined Campaign for Justice, P.O. Box 2113, Wilmington, Delaware 19899, a 501(c)(3) charitable organization.

18. Payment pursuant to the Plan of Allocation or such other plan as may be approved by the Court for this Settlement shall be conclusive against all Eligible Class Members. No person shall have any claim against Plaintiff, Plaintiff's Counsel, any Plaintiff's expert, Defendants, Defendants' Counsel, any of the other Eligible Class Members, or the Settlement Administrator or other agent designated by Plaintiff's Counsel arising from distributions made substantially in accordance with the Stipulation, the plan of allocation approved by the Court, or further orders of the Court. Plaintiff, Plaintiff's Counsel, Defendants and their respective counsel, and all other Released Parties shall have no responsibility or liability whatsoever for the investment or distribution of the Settlement Fund or the Net Settlement Fund; the Plan of Allocation; the determination, administration, calculation, or payment of any Claim Form or nonperformance of the Settlement Administrator; the payment or withholding of Taxes; or any losses incurred in connection therewith.

19. The Court has reserved jurisdiction to allow, disallow, or adjust on equitable grounds the claim of any Eligible Class Member or claimant.

20. Each claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to his, her, or its Claim Form.