Form 51-102F3
Material Change Report

PART 1 GENERAL INSTRUCTIONS AND INTERPRETATION

(a) Confidentiality

If this Report is filed on a confidential basis, state in block capitals "CONFIDENTIAL" at the beginning of the Report.

(b) Use of "Company"

Wherever this Form uses the word "company" the term includes other types of business organizations such as partnerships, trusts and other unincorporated business entities.

(c) Numbering and Headings

The numbering, headings and ordering of the items included in this Form are guidelines only. You do not need to include the headings or numbering or follow the order of items in this Form. Disclosure provided in response to any item need not be repeated elsewhere.

(d) Defined Terms

If a term is used but not defined in this Form, refer to Part 1 of National Instrument 51-102 and to National Instrument 14-101 *Definitions.* If a term is used in this Form and is defined in both the securities statute of a local jurisdiction and in National Instrument 51-102, refer to section 1.4 of Companion Policy 51-102CP.

(e) Plain Language

Write the Report so that readers are able to understand it. Consider both the level of detail provided and the language used in the document. Refer to the plain language principles listed in section 1.5 of Companion Policy 51-102CP. If you use technical terms, explain them in a clear and concise manner.

PART 2 CONTENT OF MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

HELIO RESOURCE CORP.
580 – 625 Howe Street
Vancouver, B.C. V6C 2T6

Item 2 Date of Material Change

August 15, 2013

Item 3 News Release

News Release dated August 15, 2013, disseminated by Stockwatch and Marketwire

Item 4 Summary of Material Change

Helio Announces Appointment of Investor Relations Consultant

Item 5 Full Description of Material Change

Please see the Attached News Release dated August 15, 2013

INSTRUCTION

If your company is engaged in oil and gas activities, the disclosure under Item 5 must also satisfy the requirements of Part 6 of National Instrument 51-101 Standards of Disclosure for Oil and Gas Activities.

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

If this Report is being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102, state the reasons for such reliance.

INSTRUCTION
Refer to subsections 7.1 (4), (5), (6) and (7) of National Instrument 51-102 concerning continuing obligations in respect of reports filed under subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 Omitted Information

N/A-

In a separate letter to the applicable regulator or securities regulatory authority marked

"Confidential" provide the reasons for your company's omission of confidential significant facts in the Report in sufficient detail to permit the applicable regulator or securities regulatory authority to determine whether to exercise its discretion to allow the omission of these significant facts.

INSTRUCTIONS

In certain circumstances where a material change has occurred and a Report has been or is about to be filed but subsection 7.1(2), (3) or (5) of National Instrument 51-102 is not or will no longer be relied upon, your company may nevertheless believe one or more significant facts otherwise required to be disclosed in the Report should remain confidential and not be disclosed or not be disclosed in full detail in the Report.

Item 8 Executive Officer

Richard Williams
Telephone: 604 638 8005

Item 9 Date of Report August 27, 2013

Suite 580 – 625 Howe Street
Vancouver, B.C.
Canada V6C 2T6

NEWS RELEASE

Helio Announces Appointment of Investor Relations Consultant

Vancouver, August 15, 2013

Helio Resource Corp. ("Helio" or the "Company") (TSX.V: HRC) announces that it has retained The Capital Lab Inc. ("The Capital Lab") to advise and support the Company with investor communications.

The Capital Lab will assist with a variety of investor relations activities and projects. The Capital Lab has been retained for a period commencing August 1, 2013 and ending on January 31, 2014. The agreement may be terminated by either party on three month's prior written notice to the other party.

In consideration of the investor relations services to be provided by Capital Lab, Helio has agreed to an initial retainer of C$5,500 per month, and fees for special projects.

The Capital Lab is a Toronto-based full service investor relations and strategic communications firm owned by Belinda Labatte. The Capital Lab provides investor relations, corporate secretary, business development and corporate communications advice and support. The Capital Lab represents small, medium and large cap public companies trading on major North American and global stock exchanges, and private companies.

The Capital Lab does not currently have an interest, directly or indirectly, in the Company or its securities.

For additional information, please contact us or visit our website at www.helioresource.com.
Richard Williams
Chief Executive Officer
T: (604) 638-8005

Belinda Labatte
Investor Relations
T: (647) 436-2152

About Helio Resource Corp.

Helio Resource Corp. is a Canadian based junior gold exploration company focused on substantially growing the resource at its SMP Gold Project in Tanzania and outlining the resource potential at the 100% owned Damara Gold Project in Namibia.

ON BEHALF OF THE BOARD OF DIRECTORS

"Richard D. Williams"	*"Chris MacKenzie"*
Richard D. Williams, P.Geo	Christopher J. MacKenzie, C.Geol.

CEO COO

Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

Certain statements contained in this news release may contain forward-looking information within the meaning of Canadian securities laws. Such forward-looking information is identified by words such as “estimates”, “intends”, “expects”, “believes”, “may”, “will” and include, without limitation, statements regarding the company’s plan of business operations (including plans for progressing assets), estimates regarding mineral resources, projections regarding mineralization and projected expenditures. There can be no assurance that such statements will prove to be accurate; actual results and future events could differ materially from such statements. Factors that could cause actual results to differ materially include, among others, metal prices, risks inherent in the mining industry, financing risks, labour risks, uncertainty of mineral resource estimates, equipment and supply risks, title disputes, regulatory risks and environmental concerns. Most of these factors are outside the control of the company. Investors are cautioned not to put undue reliance on forward-looking information. Except as otherwise required by applicable securities statutes or regulation, the company expressly disclaims any intent or obligation to update publicly forward-looking information, whether as a result of new information, future events or otherwise.