

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Inca One Resources Ltd.
1125 – 595 Howe Street, Vancouver, BC V6C 2T5
Telephone: 568-4877 / Fax: 604-569-1604

Item 2. Date of Material Change

September 9, 2014

Item 3. News Release

A News Release dated and issued September 9, 2014 at Vancouver, British Columbia.

Item 4. Summary of Material Change

The Company announced Mr. James Polar as VP Development and Operations in Peru. In addition, the Company announced the Mr. Oliver Foeste as the Chief Financial Officer.

Item 5. Full Description of Material Change

See news release, a copy of which is attached hereto as Schedule "A".

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

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

Edward Kelly, President and CEO
Telephone: 604-568-4877

Item 9. Date of Report

September 11, 2014



September 11, 2014

TSXV:IO

Schedule "A"

Inca One Hires VP Development and Operations and Appoints New CFO

Vancouver, BC – September 9, 2014 – Inca One Resource Corp. [TSX-V:IO] ("Inca One" or the "Company") is pleased to announce Mr. Jamie Polar as VP Development and Operations Peru.

Mr. Polar is a professional mechanical engineer mining professional with over 20 years of experience managing operations in the mining and steel industry. In his most recent placement at Barrick Gold Corporation (ABX:TSX, ABX:NYSE) as Operations General Manager, Mr. Polar was responsible for the operational and administrative management of the Pierina Mine in North Central Peru. The Pierina mine is an open-pit, truck-and-loader operation, which produced 97,000 ounces of gold in 2013. During his 3-year tenure at Pierina, Mr. Polar oversaw 6 divisional managers and over 900 staff.

"I am pleased to join Inca One and look forward to collaborating with this progressive executive team and help lead the company as it enters into production," Mr. Polar states. "I feel confident that my contributions will enhance the overall operations of the group, and further support the continuous improvements and expansion plans of the company."

Previous to his time at Pierina, Mr. Polar was Project Superintendent at the Lagunas Norte mine, where he was responsible for its expansion from 2009-2011, and Superintendent of Gold Production from 2006-2009. Mr. Polar's career at Barrick originated in 1999, but his precious and base metal experience dates back to 1991 when he worked for Southern Peru Copper Corporation, one of the biggest copper producers in the world.

Edward Kelly President and Chief Executive Officer states, "We are delighted that Mr. Polar is joining the Inca One team and look forward to the vast experience he will bring to our gold processing facility in Peru. He is well respected with very deep roots in the industry and I am confident with Jaime's leadership he will help direct all aspects of ore processing, new development and legal ore buying in order to prepare Inca One for its next leg of growth.

In addition, Mr. Oliver Foeste is being appointed as Chief Financial Officer. Mr. Foeste is a Chartered Accountant with over 10 years of experience in financial reporting, corporate governance, and corporate restructuring. He is the Managing Partner of Invictus Accounting Group LLP, which provides accounting, advisory and tax services to publicly listed issuers and private clients. Previously he was the Director of Finance and Corporate Secretary of Huntingdon Real Estate Investment Trust, a Vancouver-based TSX-listed issuer, and was the U.S. Divisional Controller at Precision Drilling Trust, a leading TSX and NYSE listed, oilfield services provider based in Calgary, Alberta. Mr. Foeste started his career with the accounting firm Deloitte & Touche where he obtained his CA designation.

The Company would additionally like to extend its appreciation to Ms. Sharon Muzzin for her excellent performance and dedication as CFO over the past 2 years.

About Inca One Resources Corp.

Inca One is a Canadian-based mineral resource company and ore processing company with a gold milling facility in Peru, servicing government-permitted small-scale miners. A highly mineral-rich country, Peru is one of the world's top producers of gold, silver, copper and zinc, with substantial production coming from small scale miners who need government permitted milling facilities to process their ore (such as the

Company's Chala mill).

On behalf of the Board,

INCA ONE RESOURCES CORP.

Edward Kelly
President & CEO

For More Information Contact:

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Statements regarding the Company which are not historical facts are "forward-looking statements" that involve risks and uncertainties. Such information can generally be identified by the use of forwarding-looking wording such as "may", "expect", "estimate", "anticipate", "intend", "believe" and "continue" or the negative thereof or similar variations. Since forward-looking statements address future events and conditions, by their very nature, they involve inherent risks and uncertainties. Actual results in each case could differ materially from those currently anticipated in such statements due to factors such as: (i) fluctuation of mineral prices; (ii) a change in market conditions; and (iii) the fact that the Company has limited operating experience with its Chala plant and future operational results may not be accurately predicted based on this limited information to date. Except as required by law, the Company does not intend to update any changes to such statements.

This news release deals only with the Company's Chala plant, which is an industrial project. This presentation does not deal at all with the Company's sole mineral exploration property, the Corizona property. Investors should note that no resource has been established on the Corizona property and all of the material currently being processed at the Chala plant is received from local small-scale mining operations.