

EXHIBIT 'B'

PARAMOUNT GOLD NEVADA CORP.

WHISTLEBLOWER POLICY

1.0 INTRODUCTION

Paramount Gold Nevada Corp. (the "Company") is committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws, rules and regulations, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to accounting, auditing or financial reporting. Pursuant to its charter, the Audit Committee (the "Audit Committee") of our Board of Directors is responsible for ensuring that a confidential and anonymous process exists whereby employees and others can report any concerns they may have regarding conduct at the Company. To carry out its responsibilities under its charter, the Audit Committee has adopted this Whistleblower Policy (the "Policy").

Whether you are an employee, an officer or director, or someone who does business with us, we ask that you bring to light good faith concerns regarding the Company's business practices.

We ask that you follow this Policy to report good faith concerns regarding any of the following:

- Suspected violations of our Code of Business Conduct and Ethics, which we refer to as "Ethics Violations."
- Suspected violations of any other Company policies or procedures, which we refer to as "Corporate Policy Violations."
- Questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, or the reporting of fraudulent financial information, which we refer to as "Fraudulent Auditing and Accounting Activities."
- Suspected violations of law or fraudulent activities other than Fraudulent Auditing and Accounting Activities, which we refer to as "Legal Violations," and collectively with Ethics Violations and Corporate Policy Violations as "Violations."

2.0 COMMUNICATION OF THE POLICY

To ensure that all directors, officers, employees, consultants and contractors of the Company are aware of the Policy, a copy of the Policy will be distributed to all directors, officers and employees, or alternatively they will be advised that the Policy is available on the Company's website for their review. All directors, officers and employees will be informed whenever significant changes are made. New directors, officers and employees will be provided with a copy of this Policy and will be educated about its importance.

3.0 REPORTING ALLEGED VIOLATIONS OR COMPLAINTS

3.1 Reporting Concerns

If you believe that any Violation or Fraudulent Auditing and Accounting Activity has occurred or is occurring, we encourage you to submit your concerns to Dr. John Carden, Director, Chairman of the Corporate Governance and Nominating Committee, and a member of the Audit Committee, in writing, by telephone or email as follows, by contacting:

Dr. John Carden, Director
Email: jrcarden@earthlink.com
Address: 665 Anderson St.
Winnemucca, NV
89445
USA
Phone: 1-844-488-2233

The Policy provides a mechanism for the Company to be made aware of any alleged wrongdoings and address them as soon as possible. However, nothing in the Policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement, regulatory, or administrative agencies may be made instead of, or in addition to, a report directly to the Company through the ethics or reporting hotline or any other reporting method specified in the Policy.

3.2 Anonymity and Confidentiality

All reports of a Violation or Fraudulent Auditing and Accounting Activity may be made on anonymous basis. Information disclosed during the investigation will, to the extent practical and appropriate, remain confidential except as may be reasonably necessary under the circumstances to facilitate the investigation, take remedial action, or comply with applicable law.

4.0 NO ADVERSE CONSEQUENCES

A submission regarding an alleged Violation or Fraudulent Auditing and Accounting Activity may be made by an officer or employee of the Company without fear of dismissal, disciplinary action or retaliation of any kind. The Company will not discharge, discipline, demote, suspend, threaten or in any manner discriminate against any person who in good faith reports an alleged Violation or Fraudulent Auditing and Accounting Activity or aids the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating an alleged Violation or Fraudulent Auditing and Accounting Activity.

5.0 TREATMENT OF SUBMISSIONS

Reports of any alleged Violation or Fraudulent Auditing and Accounting Activity will be reviewed as soon as possible by the Audit Committee with the assistance and direction of whomever the

Audit Committee thinks appropriate including, but not limited to, external legal counsel, and the Audit Committee shall implement such corrective measures and do such things in an expeditious manner as it deems necessary or appropriate to address the alleged Violation or Fraudulent Auditing and Accounting Activity. For any alleged Violation or Fraudulent Auditing and Accounting Activity not reported on an anonymous basis, and when determined to be appropriate by the Audit Committee, notice of any such corrective measures will be given to the reporting person. However, due to confidentiality obligations, there may be times when we cannot provide the details regarding the corrective or disciplinary action that was taken.

6.0 RETENTION OF RECORDS

The Audit Committee shall retain all records relating to any report of an alleged Violation or Fraudulent Auditing and Accounting Activity or report of a retaliatory act, and to the investigation of any such report for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Audit Committee shall include records of all steps taken in connection with the investigation and the results of any such investigation.

7.0 REVIEW OF POLICY

The Audit Committee will review and evaluate the Policy on an annual basis to determine whether the Policy is effective in providing a confidential and anonymous procedure to report an alleged Violation or Fraudulent Auditing and Accounting Activity.

8.0 QUERIES

If you have any questions about how the Policy should be followed in a particular case, please contact Dr. John Carden (see Paragraph 3.1).