

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted as of 3/31/2025 Weighted Average ²	Shares
Weighted Average of Common Shares – Basic	362,979,571
Add:	
Dilutive impact of RSUs, ESPP and options to purchase common stock	18,362,026
Dilutive impact of private warrants ³	873,532
Weighted Average of Common Shares – Diluted⁴	382,215,129

Common Shares Outstanding as of 3/31/2025	Shares
Common shares outstanding before buyback	400,261,352
Shares bought back since inception of repurchase program in 2023	37,752,648
Common shares outstanding	362,508,704

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	43,967,938
Payoneer Earn-Out Shares ⁶	15,000,000
<u>Authorized for future grants:</u>	
Incentive Equity Plan (unallocated) ⁷	28,100,145
Employee Stock Purchase Plan ⁷	3,498,257

Footnotes

(2) As reported in Note 21 of the Form 10-Q for the quarter ended March 31, 2025.

(3) Dilutive impact of private warrants calculated using the treasury share method.

(4) 7,983,302 RSUs and 2,770,000 RSUs with market conditions, 895,103 PSUs and 15,000,000 Earn-Out Shares (as such terms is defined below) have been excluded from the computation of diluted net earning per share for the three months ended March 31, 2025 as their effect was anti-dilutive or the conditions were not met as of the end of the reporting period.

(5) Total of 10,767,797 Payoneer options with a weighted average exercise price of \$2.89 per share and 1,792,994 Payoneer private warrants with an exercise price of \$1.79 per share and 31,407,147 Payoneer RSUs outstanding as of March 31, 2025.

(6) Earn-Out Shares, as such term is defined in the Reorganization Agreement dated February 3, 2021 (as amended, the “Reorganization Agreement”).

(7) Payoneer Global Inc. Incentive Equity Plan and Employee Stock Purchase Plan approved and adopted following the closing of the Reorganization Agreement, and to be used for future grants. As of March 31, 2025, there are 4,104,945 shares purchased under the ESPP plan.

¹ The information herein has been provided for the benefit of the investor and should be read in conjunction with the information provided in Payoneer’s Annual Report on Form 10-K for the year ended December 31, 2024 and its subsequent Quarterly Reports on Form 10-Q. Some of the information provided contains important factors that could cause actual results to differ materially from the results described in or implied in the footnotes above.