

# Supplemental pro forma share counts<sup>1</sup>

## Common Shares Outstanding

Basic and Diluted 2024 Weighted Average <sup>2</sup>	Shares
<b>Weighted Average of Common Shares – Basic</b>	<b>359,306,195</b>
Add:	
Dilutive impact of options and RSUs to purchase common stock	18,725,608
Dilutive impact of private warrants <sup>3</sup>	683,498
<b>Weighted Average of Common Shares – Diluted<sup>4</sup></b>	<b>378,715,301</b>

Common Shares Outstanding as of 3/31/2024	Shares
<b>Common shares outstanding before buyback</b>	<b>377,294,480</b>
<b>Shares bought back since inception of repurchase program in 2023</b>	<b>21,598,626</b>
<b>Common shares outstanding</b>	<b>355,695,854</b>

*Additional information not included in the table above:*

### Contingent:

Outstanding options, RSUs and private warrants <sup>5</sup>	61,201,419
Outstanding public warrants <sup>6</sup>	25,158,086
Payoneer Earn-Out Shares <sup>7</sup>	15,000,000

### Authorized for future grants:

Incentive Equity Plan (unallocated) <sup>8</sup>	16,698,459
Employee Stock Purchase Plan <sup>8</sup>	4,770,007

## Footnotes

(2) As reported in Note 19 of the Form 10-Q for the quarter period ended March 31, 2024.

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

(4) 25,158,086 public (PAYOW) warrants, 4,230,000 RSUs with market condition, 15,000,000 Earn-Out Shares (as such terms is defined below), 2,132,413 options to purchase common stocks and ESPP shares to be issued under the offering period ending on May 15, 2024 have been excluded from the computation of diluted net earning per share as their effect was anti-dilutive or the conditions were not met as of the end of the reporting period.

(5) Total of 23,385,665 Payoneer options with a weighted average exercise price of \$2.42 per share and 1,792,994 Payoneer private warrants with an exercise price of \$1.79 per share and 36,022,760 Payoneer RSUs outstanding as of March 31, 2024.

(6) Public warrants with an exercise price of \$11.50 per share are outstanding. These warrants expire in 2026, or earlier upon redemption as described in Note 13 of the 10-Q.

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

(8) Payoneer Global Inc. Omnibus Incentive 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, 2024, there are 2,833,195 shares purchased under the ESPP plan.

<sup>1</sup> 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, 2023 and its subsequent Quarterly Reports on Form 10-Q.