

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted as of 6/30/2025 Weighted Average ²	Shares
Weighted Average of Common Shares – Basic	368,770,598
Add:	
Dilutive impact of RSUs, ESPP and options to purchase common stock	11,066,906
Dilutive impact of private warrants ³	795,285
Weighted Average of Common Shares – Diluted⁴	380,632,789

Common Shares Outstanding as of 6/30/2025	Shares
Common shares outstanding before buyback	404,801,165
Shares bought back since inception of repurchase program in 2023	42,564,814
Common shares outstanding	362,236,351

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	38,923,795
Payoneer Earn-Out Shares ⁶	15,000,000
<u>Authorized for future grants:</u>	
Incentive Equity Plan (unallocated) ⁷	29,193,159
Employee Stock Purchase Plan ⁷	2,819,906

Footnotes

(2) As reported in Note 20 of the Form 10-Q for the quarter ended June 30, 2025.

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

(4) 8,116,630 RSUs and 2,750,000 RSUs with market conditions, 895,103 PSUs, 1,487,008 options 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 June 30, 2025 as their effect was anti-dilutive or the conditions were not met as of the end of the reporting period.

(5) Total of 9,147,836 Payoneer options with a weighted average exercise price of \$3.01 per share and 1,792,994 Payoneer private warrants with an exercise price of \$1.79 per share and 27,982,965 Payoneer RSUs outstanding as of June 30, 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 June 30, 2025, there are 4,783,296 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.