

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted Q4'24 Weighted Average ²	Shares
Weighted Average of Common Shares – Basic	360,292,619
Add:	
RSUs, ESPP and options to purchase common stock	23,903,275
Dilutive impact of private warrants ³	878,257
Weighted Average of Common Shares – Diluted⁴	385,074,151

Common Shares Outstanding as of 12/31/2024	Shares
Common shares outstanding before buyback	395,965,588
Shares bought back since inception of repurchase program in 2023	35,872,339
Common shares outstanding	360,093,249

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	42,516,565
Payoneer Earn-Out Shares ⁶	15,000,000

Authorized for future grants:

Incentive Equity Plan (unallocated) ⁷	19,549,431
Employee Stock Purchase Plan ⁷	3,498,257

Footnotes

(2) Amounts relating to 2024 are reported in Note 25 of the Form 10-K for the full year period ended December 31, 2024.

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

(4) 1,804,800 RSUs and 2,780,000 RSUs with market conditions, 15,000,000 Earn-Out Shares ((as such terms is defined below), ESPP shares to be issued under the current offering period have been excluded from the computation of diluted net earnings per share for the three months ended December 31, 2024 as their effect was antidilutive, conditions were not met or they were not granted or in the money in the reporting period.

(5) Total of 11,560,158 Payoneer options with a weighted average exercise price of \$2.84 per share and 1,792,994 Payoneer private warrants with an exercise price of \$1.79 per share and 29,163,413 Payoneer RSUs outstanding as of December 31, 2024.

(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 December 31, 2024, 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.