



PAYONEER GLOBAL INC.

Compensation Committee Charter

Adopted June 25, 2021
[Amended March 11, 2026]

Purpose and Scope

The purpose of the Compensation Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Payoneer Global Inc. (the “**Company**”) is to discharge the responsibilities set forth in this Charter. The Committee shall have the authority and membership and shall operate according to the procedures provided in this Charter.

Membership

The Committee shall consist of at least three members, comprised solely of directors deemed by the Board to be independent and who meet the independence requirements of the Nasdaq and other applicable law, rule or regulation as in effect from time to time (subject to available exceptions). In addition, the Board may require that members must also qualify as “non- employee directors” for purposes of Rule 16b-3 under the Securities Exchange Act of 1934 (the “**Exchange Act**”). The Nominating and Corporate Governance Committee shall recommend nominees for appointment to the Committee annually and as vacancies or newly created positions occur. Committee members shall be appointed by the Board and may be removed by the Board at any time. The Nominating and Corporate Governance Committee shall recommend to the Board, and the Board shall designate, the Chair of the Committee.

Determinations of independence shall be made by the Board as the Board interprets such qualifications in its business judgment and in accordance with applicable laws, including regulations and Securities and Exchange Commission (“**SEC**”) and Nasdaq rules and standards, as applicable.

Responsibilities

In addition to any other responsibilities which may be assigned from time to time by the Board, the Committee is responsible for the following matters.

Executive Compensation and Performance

- The Compensation Committee shall determine, or recommend to the Board for determination, the base salary, incentive compensation, long-term compensation and any other compensation or benefit of the Chief Executive Officer and each of the Company’s other executive officers. In determining, or recommending for determination, executive officer compensation, the Committee shall, among other things:
 - identify, review and approve corporate goals and objectives relevant to

executive officer compensation;

- evaluate the competitiveness of the Company's overall compensation philosophy and the compensation of executives as compared to select peer companies;
- consider the results of the most recent stockholder advisory vote on executive compensation required by Section 14A of the Exchange Act; and
- evaluate each executive officer's performance in light of such goals and objectives and determine each executive officer's compensation based on such evaluation, including such other factors as the Committee deems appropriate and in the best interests of the Company.
- The Committee may review management succession planning, including evaluation and development of high promise individuals as potential successors to the Chief Executive Officer and other senior executive positions in coordination with the Nominating and Corporate Governance Committee of the Board in relation to the Chief Executive Officer and as necessary.
- Review, periodically evaluate and make recommendations to the Board regarding the compensation and benefits for the Company's observers and directors.

Compensation Policies and Plans

- The Committee shall review and evaluate the Company's executive compensation and benefits policies generally (subject, if applicable, to stockholder approval), including the review and recommendation of any incentive compensation and equity-based plans of the Company that are subject to Board approval. In reviewing such compensation and benefits policies, the Committee may consider the recruitment, development, promotion, retention and compensation of executive officers and other employees of the Company and any other factors that it deems appropriate.
- Review with Company management and approve the compensation policy and all forms of compensation and benefits guidelines for all other Company employees.
- Act as the "Committee" appointed by the Board under the Company's Omnibus Incentive Plan and 2021 Employee Stock Purchase Plan, as amended, and any other incentive-compensation or other equity-based plans approved by the Board (collectively, the "**Plans**"), and in such capacity act as administrator of the Plans, including granting of rights and/or awards and determining the terms and conditions of such rights and/or awards consistent with the Plans, the Company's compensation strategy, and applicable law. The Committee shall also make recommendations to the Board with respect to amendments to the Plans and changes in the number of shares reserved for issuance thereunder, or, as applicable, approve such changes.
- Review with Company management and approve recommendations regarding aggregate salary and bonus budgets and guidelines for all Company employees.

- Monitor summary data on the Company's employee population (e.g., total compensation costs, compensation benchmark data, employee diversity, turnover levels, etc.).
- Administer and oversee the Company's Compensation Recoupment Policy and any other Company policies regarding the recoupment, repayment or forfeiture of compensation, including any such policies required to be adopted pursuant to applicable laws and regulations and SEC and Nasdaq rules and standards.

Disclosure

- The Committee shall prepare the Compensation Committee Report required by SEC rules to be included in the Company's annual proxy statement or Form 10-K, and the Committee shall review and discuss the Company's Compensation Disclosure and Analysis as required by SEC rules ("**CD&A**") with management and provide a recommendation to the Board regarding the inclusion of the CD&A within the Company's proxy statement or Form 10-K, as applicable.

Reporting to the Board

- The Committee shall report to the Board periodically.
- At least annually, the Committee shall evaluate its own performance and report to the Board on such evaluation.
- The Committee shall annually review and assess the adequacy of this charter and recommend any proposed changes to the Board for approval.

Risk Assessment

- The Committee shall review and assess risks arising from the Company's employee compensation policies and practices and whether any such risks are reasonably likely to have a material adverse effect on the Company.

Authority and Delegations

The Committee has the sole authority to retain or obtain the advice of, and terminate the services of, a compensation consultant, legal counsel or other adviser and shall be directly responsible for the appointment, compensation and oversight of the work of any such adviser retained by the Committee. The Committee has sole authority to approve all such advisers' fees and other retention terms. The Company shall provide for appropriate funding, as determined by the Committee, for the payment of reasonable compensation to such adviser retained by the Committee. The Committee may select such advisers, or receive advice from any other adviser, only after taking into consideration all factors relevant to that person's qualifications, including any conflicts of interest, including those independence factors enumerated by the Nasdaq and/or SEC rules.

The Committee may delegate its authority to subcommittees consisting solely of one or more members of the Committee, to the Chair of the Committee or to other individuals when it deems it appropriate and in the best interests of the Company, including the authority to make grants and awards of stock rights or options to any non-Section 16 officer of the Company under such of the Company's Plans as the

Committee deems appropriate and in accordance with the terms of such Plans. Any such delegation shall be made in accordance with applicable law, regulation or Nasdaq or SEC requirements.

Procedures and Limitations

The Committee shall meet as often as it determines is appropriate to carry out its responsibilities under this charter, but not less than twice a year. The Chair of the Committee, in consultation with the other Committee members, shall determine the frequency and length of the Committee meetings and shall set meeting agendas consistent with this charter.

The Committee may meet in person or by telephone or video conference. A majority of the members of the Committee will constitute a quorum for purposes of holding a meeting and the Committee may act by vote of a majority of members present at a meeting. In lieu of a meeting, the Committee may act by unanimous written consent in accordance with the Company's certificate of incorporation or bylaws, as applicable.

The Chief Executive Officer may not be present during voting or deliberations related to his or her compensation.