

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted as of 9/30/2025 Weighted Average²	Shares
Weighted Average of Common Shares – Basic	368,266,611
Add:	
Dilutive impact of RSUs, ESPP and options to purchase common stock	8,824,839
Dilutive impact of private warrants ³	542,073
Weighted Average of Common Shares – Diluted⁴	377,633,523

Common Shares Outstanding as of 9/30/2025	Shares
Common shares outstanding before buyback	408,020,561
Shares bought back since inception of repurchase program in 2023	49,184,557
Common shares outstanding	358,836,004

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	34,052,520
Payoneer Earn-Out Shares ⁶	15,000,000
<u>Authorized for future grants:</u>	
Incentive Equity Plan (unallocated) ⁷	29,712,994
Employee Stock Purchase Plan ⁷	2,819,906

Footnotes

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

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

(4) 2,750,000 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 month ended September 30, 2025 as their effect was anti-dilutive or the conditions were not met as of the end of the reporting period. For the three month period ended September 30, 2025, 7,997,605 RSUs, and 1,487,008 options to purchase common stock, respectively, have been excluded for the same reason.

(5) Total of 8,480,183 Payoneer options with a weighted average exercise price of \$3.05 per share and 25,572,337 Payoneer RSUs outstanding as of September 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 September 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.