

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted as of 12/31/2025 Weighted Average ²	Shares
Weighted Average of Common Shares – Basic	361,172,145
Add:	
Dilutive impact of RSUs, ESPP and options to purchase common stock	15,018,484
Dilutive impact of private warrants ³	540,563
Weighted Average of Common Shares – Diluted⁴	376,731,192

Common Shares Outstanding as of 12/31/2025	Shares
Common shares outstanding before buyback	411,826,086
Shares bought back since inception of repurchase program in 2023	63,121,771
Common shares outstanding	348,704,315

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	29,301,454
Payoneer Earn-Out Shares ⁶	15,000,000
<u>Authorized for future grants:</u>	
Incentive Equity Plan (unallocated) ⁷	31,000,820
Employee Stock Purchase Plan ⁷	2,209,721

Footnotes

(2) As reported in Note 24 of the Form 10-K for the year ended December 31, 2025.

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

(4) 2,730,000 RSUs with market conditions, 895,103 PSUs, 15,000,000 Earn-Out Shares, and ESPP shares to be issued under the current offering period were excluded from the computation of diluted net earnings per share, as their effect was antidilutive, conditions were not met or they were not in the money in the reporting period. For the year ended December 31, 2025, 7,001,172 RSUs, and 150,988 options to purchase common stock have been excluded for the same reason.

(5) Total of 6,985,323 Payoneer options with a weighted average exercise price of \$2.97 per share and 22,316,131 Payoneer RSUs outstanding as of December 31, 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 December 31, 2025, there are 5,393,481 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, 2025. 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.