

Supplemental pro forma share counts¹

Common Shares Outstanding

Basic and Diluted 2024 Weighted Average ²	Shares
Weighted Average of Common Shares – Basic	357,297,824
Add:	
Dilutive impact of options and RSUs to purchase common stock	16,222,829
Dilutive impact of private warrants ³	782,817
Weighted Average of Common Shares – Diluted⁴	374,303,470

Common Shares Outstanding as of 9/30/2024	Shares
Common shares outstanding before buyback	390,633,432
Shares bought back since inception of repurchase program in 2023	34,057,890
Common shares outstanding	356,575,542

Additional information not included in the table above:

Contingent:

Outstanding options, RSUs and private warrants ⁵	46,944,077
Payoneer Earn-Out Shares ⁶	15,000,000
<u>Authorized for future grants:</u>	
Incentive Equity Plan (unallocated) ⁷	19,914,428
Employee Stock Purchase Plan ⁷	4,072,744

Footnotes

(2) As reported in Note 20 of the Form 10-Q for the quarter period ended September 30, 2024.

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

(4) 3,590,000 RSUs with market condition, 15,000,000 Earn-Out Shares (as such terms is defined below), 1,521,963 options to purchase common stocks, 2,866,158 and 3,913,995 RSUs have been excluded from the computation of diluted net earning per share for the three and nine months ended September 30, 2024, respectively, as their effect was anti-dilutive or the conditions were not met as of the end of the reporting period.

(5) Total of 14,224,291 Payoneer options with a weighted average exercise price of \$2.67 per share and 1,792,994 Payoneer private warrants with an exercise price of \$1.79 per share and 30,926,792 Payoneer RSUs outstanding as of September 30, 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 September 30, 2024, there are 3,530,458 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, 2023 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.