```java
package Macroprocessor;

import java.io.*;
import java.util.*;

public class Pass2 {
    private final Map<String, Integer> MNT = new HashMap<>();
    private final List<String> MDT = new ArrayList<>();
    private final List<String> intermediateCode = new ArrayList<>();
    private final List<String> outputCode = new ArrayList<>();

    public Pass2() {
        // Simulating already available MNT, MDT, and intermediate code from Pass-I

        // Macro Name Table: Macro name -> MDT index
        MNT.put("INCR", 0);

        // Macro Definition Table
        MDT.add("INCR &ARG");
        MDT.add("ADD &ARG, =1");
        MDT.add("MEND");

        // Intermediate Code (no macro definitions)
        intermediateCode.add("START");
        intermediateCode.add("MOV A, B");
        intermediateCode.add("INCR A");
        intermediateCode.add("END");
    }

    public void expandMacros() {
        for (String line : intermediateCode) {
            String[] tokens = line.trim().split("\\s+");

            if (tokens.length == 0) continue;

            String macroName = tokens[0];

            if (MNT.containsKey(macroName)) {
                int index = MNT.get(macroName);
                String actualArg = tokens.length > 1 ? tokens[1] : "";

                // Skip the macro header in MDT
                index++;

                while (!MDT.get(index).equalsIgnoreCase("MEND")) {
                    String defLine = MDT.get(index);

                    // Replace formal argument with actual argument
                    String expandedLine = defLine.replace("&ARG", actualArg);
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                    outputCode.add(expandedLine);
                    index++;
                }
            } else {
                outputCode.add(line);
            }
        }
    }

    public void displayOutput() {
        System.out.println("=== Final Output Code ===");

        try (BufferedWriter writer = new BufferedWriter(new
FileWriter("output.txt"))) {
            for (String line : outputCode) {
                System.out.println(line);           // Console output
                writer.write(line + "\n");          // Write to output.txt
            }
            System.out.println("Output written to output.txt");
        } catch (IOException e) {
            System.out.println("Error writing to file: " + e.getMessage());
        }
    }

    public static void main(String[] args) {
        Pass2 pass2 = new Pass2();
        pass2.expandMacros();
        pass2.displayOutput();
    }
}
```