

REPORTS AND FINANCIAL STATEMENTS

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

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M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS	Ms. Ambra Roth (United States of America) Mr. David O'Carroll (Irish) Mr. Conor Hegarty (Irish)
SECRETARY	Mr. David O'Carroll (Irish)
REGISTERED OFFICE	4 Eastgate Road Little Island Co. Cork
AUDITOR	Deloitte Ireland LLP Chartered Accountants and Statutory Audit Firm No. 6 Lapp's Quay Cork T12 TA48
BANKERS	Bank of America 2 Park Place Hatch Street Dublin 2
SOLICITORS	Maples & Calder 78 St. Stephen's Green Dublin 2 Ireland
COMPANY NUMBER	506514

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

REPORT OF THE DIRECTORS

The directors present their annual report together with the audited financial statements of the company for the financial period ended 3 October 2025. The comparative amounts relate to the financial period ended 27 September 2024.

PRINCIPAL ACTIVITY AND REVIEW OF THE BUSINESS

The principal activity of the company is that of a holding company for subsidiary companies. The directors have no expectation to change the principal activity of the company in the future.

BUSINESS REVIEW AND RESULTS FOR THE PERIOD

The results for the financial period are set out on page 10. The loss on ordinary activities before taxation amounted to US\$1,082 (2024: US\$6,452). At the statement of financial position date, the company showed a net asset position of US\$306,608,661 (2024: US\$326,759,607). The company also paid a dividend of \$20,150,000 during the financial period.

The company has a 52- or 53-week fiscal year ending on the Friday closest to the last day of September. Fiscal year 2025 includes 53 weeks and fiscal year 2024 included 52 weeks. To offset the effect of holidays, for fiscal years in which there are 53 weeks, we include the extra week arising in such fiscal years in the first fiscal quarter. Our first fiscal quarter ended January 3, 2025 included 14 weeks.

DIVIDENDS

During the financial period ended 3 October 2025 the directors recommended and paid US\$20,150,000 of dividends (2024: US\$NIL).

DIRECTORS AND SECRETARY

The directors who served at any time throughout the financial period, were as follows:

Ms. Ambra Roth (United States of America)

Mr. David O'Carroll (Irish) (Secretary)

Mr. Conor Hegarty (Irish)

ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 4 Eastgate Road, Little Island, Co. Cork.

DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES

The directors who held office at 3 October 2025 had no significant interest in the share capital of the parent company MACOM Technology Solutions Holdings, Inc.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

REPORT OF THE DIRECTORS

PRINCIPAL RISKS AND UNCERTAINTIES

In addition to the general economic environment, the management of the business and the execution of the company's strategy are subject to a number of risks and uncertainties as follows:

Credit and liquidity risks

The principal risk affecting the Company is a decline in the carrying value of its investment in financial assets along with the recoverability of the intercompany debtors. There is an ongoing process for the identification, evaluation and management of these risk.

Financial risk management objectives and policies

The company is part of the overall group's treasury policy and does not use financial instruments for speculative purposes.

Currency risks

The company's activities are conducted primarily in US Dollars. The company makes and receives certain payments in foreign currencies and this results in currency transaction risk. The company primarily holds US Dollar cash balances.

SUBSEQUENT EVENTS

There are no subsequent events affecting the company since the period end which need to be disclosed or adjusted for in these financial statements.

GOING CONCERN

The directors have considered the company's business activities, together with the factors likely to affect its future development and its performance. In addition, the directors have considered the financial position of the company. At the financial period end, the company has net current assets of US\$243,046,560 (2024: US\$263,197,506) and net assets of US\$306,608,661 (2024: US\$326,759,607). The loss on ordinary activities before taxation amounted to US\$1,082 (2024: US\$6,452). The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

AUDITOR

The auditor, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continues in office in accordance with Section 383(2) of the Companies Act 2014.

REDUCED DISCLOSURES

The company, as a qualifying entity, has taken advantage of the disclosure exemptions in FRS 102 paragraph 1.12.

The company also intends to take advantage of these exemptions in the financial statements to be issued in the following financial period. Objections may be served on the company by MACOM Technology Solutions Holdings, Inc., as the immediate parent of the entity, or by a shareholder's holding in aggregate 5 per cent or more of the total allocated shares in the company or more than half of the allotted shares in the entity not held by MACOM Technology Solutions Holdings, Inc. as the immediate parent.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

REPORT OF THE DIRECTORS

RELEVANT AUDIT INFORMATION

So far as each of the directors in office at the date of approval of the financial statements is aware:

- There is no relevant audit information of which the company's auditors are unaware; and
- The directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act, 2014.

AUDIT COMMITTEE

The company, although meeting the criteria, has not established an audit committee under Section 167 of the Companies Act 2014 for the following reasons:


- There is no need for such a committee as the company has adequate corporate governance under the group compliance and controls framework and structures; and
- The ultimate parent company has an audit committee and the directors have taken the view that a separate audit committee at this company level would not add additional value.

Approved by the Board and signed on its behalf by:



Mr. David O'Carroll
Director

Date: 18 December 2025



Mr. Conor Hegarty
Director

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council, ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the Company Financial Statements and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

Report on the audit of the financial statements

Opinion on the financial statements of M/A-COM Technology Solutions International Limited ("the company")

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 03 October 2025 and of the loss for the period then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Comprehensive Income;
- the Statement of Financial Position;
- the Statement of Changes in Equity; and
- the related notes 1 to 13, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Reports and Financial Statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.
- In our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

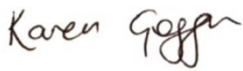
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED**

Use of our report

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Karen Goggin
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
No. 6 Lapp's Quay, Cork

19 December 2025

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

	Note	Period ended 3 October 2025 US\$	Period ended 27 September 2024 US\$
Continuing operations			
TURNOVER		-	-
Administrative expenses		(11,995)	(13,216)
LOSS ON ORDINARY ACTIVITIES BEFORE INTEREST AND TAXATION		(11,995)	(13,216)
Other income	4	10,913	6,764
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(1,082)	(6,452)
Taxation credit on loss on ordinary activities	5	136	809
LOSS ON ORDINARY ACTIVITIES AFTER TAXATION		(946)	(5,643)
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO THE EQUITY SHAREHOLDERS		(946)	(5,643)

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 3 OCTOBER 2025

	Notes	3 October 2025	27 September 2024
		US\$	US\$
FIXED ASSETS			
Financial assets	6	<u>63,562,101</u>	<u>63,562,101</u>
		<u>63,562,101</u>	<u>63,562,101</u>
CURRENT ASSETS			
Debtors	7	243,007,585	263,007,449
Cash at bank and in hand		<u>38,975</u>	<u>190,057</u>
		<u>243,046,560</u>	<u>263,197,506</u>
NET CURRENT ASSETS		<u>243,046,560</u>	<u>263,197,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>306,608,661</u>	<u>326,759,607</u>
NET ASSETS		<u>306,608,661</u>	<u>326,759,607</u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	8	130	130
Share premium reserve	9	56,012,685	56,012,685
Profit and loss reserve	10	<u>250,595,846</u>	<u>270,746,792</u>
SHAREHOLDERS' FUNDS		<u>306,608,661</u>	<u>326,759,607</u>

The financial statements were approved by the Board of Directors on 18 December 2025. They were signed on its behalf by:



Mr. David O'Carroll
Director



Mr. Conor Hegarty
Director

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

	Called up Share Capital Presented as US\$	Share Premium US\$	Profit and Loss Account US\$	Total US\$
	<u>US\$</u>	<u>US\$</u>	<u>US\$</u>	<u>US\$</u>
At 29 September 2023	<u>130</u>	<u>56,012,685</u>	<u>270,752,435</u>	<u>326,765,250</u>
Loss for the financial period	<u>-</u>	<u>-</u>	<u>(5,643)</u>	<u>(5,643)</u>
At 27 September 2024	<u>130</u>	<u>56,012,685</u>	<u>270,746,792</u>	<u>326,759,607</u>
Loss for the financial period	<u>-</u>	<u>-</u>	<u>(946)</u>	<u>(946)</u>
Dividends paid	<u>-</u>	<u>-</u>	<u>(20,150,000)</u>	<u>(20,150,000)</u>
At 3 October 2025	<u><u>130</u></u>	<u><u>56,012,685</u></u>	<u><u>250,595,846</u></u>	<u><u>306,608,661</u></u>

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the company are noted below.

GENERAL INFORMATION AND BASIS OF ACCOUNTING

M/A-COM Technology Solutions International Limited is a company incorporated in Ireland under the Companies Act 2014, Company Number 506514. The address of the registered office is 4 Eastgate Road, Little Island, Co. Cork. The nature of the company's operations and its principal activities are set out in the directors' report on pages 3 to 5.

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of the company is considered to be US Dollar because that is the currency of the primary economic environment in which the company operates.

These financial statements are separate financial statements.

The company meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it in respect of its separate financial statements. M/A-COM Technology Solutions International Limited is consolidated in the financial statements of its ultimate parent, MACOM Technology Solutions Holdings Inc., a company incorporated in the United States of America. Copies of the consolidated financial statements of MACOM Technology Solutions Holdings Inc. are available from 100 Chelmsford Street, Lowell, MA 01851, USA.

Exemptions have been taken in these separate company financial statements in relation to share-based payments, presentation of a cash flow statement and remuneration of key management personnel.

GOING CONCERN

The directors have considered the company's business activities, together with the factors likely to affect its future development and its performance. In addition, the directors have considered the financial position of the company. At the financial period end, the company has net current assets of US\$243,046,560 (2024: US\$263,197,506) and net assets of US\$306,608,661 (2024: US\$326,759,607). The loss on ordinary activities before taxation amounted to US\$1,082 (2024: US\$6,452). The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

FOREIGN CURRENCIES

Items included in the financial statements are presented in US Dollars, the currency of the primary economic environment in which the entity operates (the "functional currency").

Transactions during the financial period have been translated at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into US Dollars at the rate of exchange ruling at the statement of financial position date. The resulting profits or losses are dealt with in the statement of comprehensive income.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

1. STATEMENT OF ACCOUNTING POLICIES - continued

DIVIDENDS

Equity dividends are recognised when they become legally payable.

FINANCIAL ASSETS

Financial assets are carried at cost less provision for diminution in value.

IMPAIRMENT OF ASSETS

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

Non-financial assets:

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

CONSOLIDATION

This company does not prepare group consolidated financial statements. The results for the company and its subsidiaries are included in the consolidated financial statements of MACOM Technology Solutions Holdings, Inc., copies of which are publicly available, thus the company is exempt from preparing consolidated financial statements.

TRADE AND OTHER DEBTORS

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

FINANCIAL INSTRUMENTS

FRS 102, Section 11 Basic Financial Instruments requires that basic debt instruments, which include basic types of loans and other receivables and payables, shall be measured at amortized cost using the effective interest method. Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

1. STATEMENT OF ACCOUNTING POLICIES - continued

Debt instruments that have no stated interest rate (and do not constitute a financing transaction) and are classified as payable or receivable within one year are initially measured at an undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgement – Recoverability of intergroup debtors

The period end balance sheet includes amounts due from group companies. The directors have considered the recoverability of these amounts which is dependent on the future performance of the entities from whom the amounts are due. No provision has been made against the recovery of these amounts.

Key source of estimation uncertainty – Impairment of financial assets

Determining whether investment assets are impaired requires an estimation of their recoverable amount. The directors have considered the future plans of these companies and their growth projections and consider the value of investments to be at least equivalent to their book value.

3. DIRECTORS' REMUNERATION

The directors' remuneration for the financial period amounted to US\$ nil (2024: US\$ nil). Other than as disclosed above, other disclosures as required by S. 305 / 306 of the Companies Act are nil.

4. OTHER INCOME

	3 Oct 2025	27 Sept 2024
	US\$	US\$
Interest income received	<u>10,913</u>	<u>6,764</u>

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

5. TAXATION ON LOSS ON ORDINARY ACTIVITIES

	3 Oct 2025	27 Sept 2024
	US\$	US\$
Factors affecting current tax charge:		
Loss on ordinary activities before taxation	(1,082)	(6,452)
Adjustment in respect of prior years	(1)	(3)
Loss on ordinary activities multiplied by the standard rate of corporation tax in the ROI of 12.5%	(135)	(806)
	<hr/>	<hr/>
Current tax (credit) for the financial period	<u>(136)</u>	<u>(809)</u>

Tax reconciliation

The differences between the total tax charge shown above and the amount calculated by applying the standard rate of Irish corporation tax to the loss before taxation is as follows:

	2025	2024
	\$	\$
Loss on ordinary activities before taxation	<u>(1,082)</u>	<u>(6,452)</u>
Tax on loss on ordinary activities at standard Irish corporation tax rate of 12.50% (2024: 12.50%)	(135)	(806)
Effects of:		
- adjustments in respect of prior years	(1)	(3)
Total tax credit for year	<u><u>(136)</u></u>	<u><u>(809)</u></u>

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

6. FINANCIAL ASSETS	3 Oct 2025 US\$	27 Sept 2024 US\$
M/A-COM Technology Solutions (Holding) Company Limited	4,000,000	4,000,000
MACOM Technology Solutions Limited	42,694,415	42,694,415
M/A-COM Technology Solutions (UK) Limited	<u>16,867,686</u>	<u>16,867,686</u>
Total financial assets	<u>63,562,101</u>	<u>63,562,101</u>

At the period end the company had the following subsidiaries, each of which are owned 100%:

Company name	Registered office
M/A-COM Technology Solutions (Holding) Company Limited	4 Eastgate Road, Little Island, Co. Cork
MACOM Technology Solutions Limited	4 Eastgate Road, Little Island, Co. Cork
M/A-COM Technology Solutions (UK) Limited	126 Eglantine Avenue, Belfast BT9 6EU Northern Ireland

In addition, M/A-COM Technology Solutions (Holding) Company Limited is the holding company for a 99% owned subsidiary, MACOM Technology Solutions (Bangalore) Private Limited, a company registered in India. This company is in the business of providing marketing and after sales support.

M/A-COM Technology Solutions (Holding) Company Limited also holds 100% of the share capital of M/A-COM Technology Solutions (Shanghai) Company Limited, a Wholly Foreign Owned Enterprise (WFOE) registered in China.

M/A-COM Technology Solutions (UK) Limited holds 100% of the share capital of MACOM Technology Asia Inc., a wholly owned subsidiary in Taiwan.

MACOM Technology Solutions Limited holds 100% of the share capital of MACOM Technology Solutions (France) SAS, a wholly owned subsidiary in France.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

7. DEBTORS (Amounts falling due within one year)	3 Oct 2025 US\$	27 Sept 2024 US\$
Amounts falling due within one year		
Amounts owed by group companies	3,000,001	3,000,001
Loans due from group companies	<u>240,000,000</u>	<u>260,000,000</u>
	243,000,001	263,000,001
Amounts falling due after more than one year		
Deferred tax asset	<u>7,584</u>	<u>7,448</u>
	<u>243,007,585</u>	<u>263,007,449</u>

MACOM Technology Solutions Limited issued a promissory note to M/A-COM Technology Solutions International Limited for \$340,000,000 which is repayable on demand. As at 3 October 2025, \$240,000,000 is outstanding on this note. The note is not interest bearing and is unsecured.

Amounts owed by group companies are interest free, unsecured and repayable on demand.

8. CALLED UP SHARE CAPITAL PRESENTED AS EQUITY	3 Oct 2025 US\$	27 Sept 2024 US\$
Authorised:		
10,000,000 ordinary shares of €0.01 each	<u>130,400</u>	<u>130,400</u>
Allotted, called up and fully paid:		
10,000 Ordinary Shares of €0.01 each	<u>130</u>	<u>130</u>

9. SHARE PREMIUM RESERVE

The share premium reserve contains the premium arising on the issue of equity shares net of issue expense.

M/A-COM TECHNOLOGY SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 3 OCTOBER 2025**

10. PROFIT AND LOSS RESERVE

The profit and loss reserve represents cumulative profit or losses, dividends paid and other adjustments.

11. ULTIMATE PARENT UNDERTAKING

The Company's ultimate parent undertaking is MACOM Technology Solutions Holdings, Inc., a company incorporated in the United States of America and listed on the NASDAQ (MTSI). Copies of the consolidated financial statements of MACOM Technology Solutions Holdings, Inc. are available on the parent company's website www.macom.com.

The company has availed of the exemption in Section 33.1A of FRS102 from disclosing transactions with other wholly owned entities in the MACOM Technology Solutions Group.

12. SUBSEQUENT EVENTS

There are no subsequent events affecting the company since the period end which need to be disclosed or adjusted for in these financial statements.

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 18 December 2025.