GRASSI
ADVISORY GROUP

MAY 22, 2026

ELAL PTY LTD
61 BEAUMONT ST.
, ROSE BAY NSW 2029 AUSTRALIA

RE: V2VC LEGACY FUND LLC

DEAR MEMBER:

ATTACHED IS YOUR COPY OF THE 2025 PARTNERSHIP FORM 1065 SCHEDULE K-1 PACKAGE AND COPIES B AND C OF FORM 8805, FOREIGN PARTNER'S INFORMATION STATEMENT OF SECTION 1446 WITHHOLDING TAX. THESE ITEMS SUMMARIZE YOUR INFORMATION FROM THE PARTNERSHIP. THE SCHEDULE K-1 INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065. THE FORM 8805 INFORMATION WAS PROVIDED TO THE INTERNAL REVENUE SERVICE WITH FORM 8804, ANNUAL RETURN FOR PARTNERSHIP WITHHOLDING TAX (SECTION 1446).

THE INFORMATION PROVIDED ON THE SCHEDULE K-1 SHOULD BE ENTERED ON YOUR INDIVIDUAL TAX RETURN IN ACCORDANCE WITH THE SCHEDULE K-1 INSTRUCTIONS. COPY C OF FORM 8805 SHOULD BE ATTACHED TO YOUR FEDERAL TAX RETURN. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THESE ITEMS TO THE PREPARER WITH YOUR OTHER INFORMATION.

VERY TRULY YOURS,

GREGORY ZORAIAN

Form **8805** (Rev. November 2019) Department of the Treasury Internal Revenue Service

Foreign Partner's Information Statement of Section 1446 Withholding Tax

▶ Go to www.irs.gov/Form8805 for instructions and the latest information.

OMB No. 1545-0123

Copy B **For Partner** **Keep for your records.**

For partnership's calendar year 2025, or tax year beginning , 2025, and ending ,

1a Foreign partner's name ELAL PTY LTD	b U.S. identifying number 888-88-8888	5a Name of partnership V2VC LEGACY FUND LLC	b U.S. Employer Identification Number (EIN) 93-4303012
c Address (if a foreign address, see instructions) 61 BEAUMONT ST. , ROSE BAY NSW 2029 AUSTRALIA		c Address (if a foreign address, see instructions) 6501 CONGRESS AVE STE 340 BOCA RATON, FL 33487	
2 Account number assigned by partnership (if any)		6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify - see instructions) ▶FOREIGN			
4 Country code of partner (enter two-letter code - see instructions) AS		7 Withholding agent's U.S. EIN	

8a Check if the partnership identified on line 5a owns an interest in one or more partnerships ▶ ☐

b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ▶ ☐

9	Partnership's ECTI allocable to partner for the tax year (see instructions)	9	0.
10	Total tax credit allowed to partner under section 1446 (see instructions). **Individual and corporate partners:** Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc.	10	0.

Schedule T - Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	

12	Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12	
13	Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13	

Form **8805** (Rev. November 2019) Department of the Treasury Internal Revenue Service

Foreign Partner's Information Statement of Section 1446 Withholding Tax

▶ Go to www.irs.gov/Form8805 for instructions and the latest information.

OMB No. 1545-0123

Copy C For Partner Attach to your federal tax return.

For partnership's calendar year 2025, or tax year beginning , 2025, and ending ,

1a Foreign partner's name ELAL PTY LTD	b U.S. identifying number 888-88-8888	5a Name of partnership V2VC LEGACY FUND LLC	b U.S. Employer Identification Number (EIN) 93-4303012
c Address (if a foreign address, see instructions) 61 BEAUMONT ST. , ROSE BAY NSW 2029 AUSTRALIA		c Address (if a foreign address, see instructions) 6501 CONGRESS AVE STE 340 BOCA RATON, FL 33487	
2 Account number assigned by partnership (if any)		6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify - see instructions) ▶FOREIGN			
4 Country code of partner (enter two-letter code - see instructions) AS		7 Withholding agent's U.S. EIN	

8a Check if the partnership identified on line 5a owns an interest in one or more partnerships ▶ ☐

b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ▶ ☐

9	Partnership's ECTI allocable to partner for the tax year (see instructions)	9	0.
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Schedule T - Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	

12	Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12	
13	Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13	

LHA

Schedule K-1 (Form 1065) Department of the Treasury Internal Revenue Service

2025

For calendar year 2025, or tax year beginning ______ ending ______

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Part I Information About the Partnership

A Partnership's employer identification number
93-4303012

B Partnership's name, address, city, state, and ZIP code
V2VC LEGACY FUND LLC
6501 CONGRESS AVE STE 340
BOCA RATON, FL 33487

C IRS center where partnership filed return:
E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
888-88-8888

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
ELAL PTY LTD
61 BEAUMONT ST.
, ROSE BAY NSW 2029 AUSTRALIA

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H1 ☐ Domestic partner ☒ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's: TIN ______ Name ______

I1 What type of entity is this partner? FOREIGN

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	36.6915087 %	36.6915087 %
Loss	36.6915087 %	36.6915087 %
Capital	36.0053115 %	36.0053115 %

Check if decrease is due to: ☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$	$
Qualified nonrecourse financing	$	$
Recourse	$ 0.	$ 0.

K2 Check this box if Item K-1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L Partner's Capital Account Analysis

Beginning capital account	$
Capital contributed during the year	$ 5,202,400.
Current year net income (loss)	$ -193,038.
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions	$( )
Ending capital account	$ 5,009,362.

M Did the partner contribute property with a built-in gain (loss)?
☐ **Yes** ☒ **No** If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning $
Ending $

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)		0.
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital		
4c	Total guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction		
13	Other deductions	AE	* 193,038
14	Self-employment earnings (loss)		
15	Credits		
16	Schedule K-3 is attached if checked ☐		
17	Alternative min tax (AMT) items		
18	Tax-exempt income and nondeductible expenses		
19	Distributions		
20	Other information		
21	Foreign taxes paid or accrued		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 DEDUCTIONS - PORTFOLIO INCOME
BOX 13, CODE AE

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MANAGEMENT FEES	PORTFOLIO DEDUCTION	154,205.
OPERATING EXPENSES	PORTFOLIO DEDUCTION	38,833.
TOTAL TO SCHEDULE K-1, BOX 13, CODE AE		193,038.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND
OTHER INCREASES(DECREASES)

DESCRIPTION	AMOUNT	TOTALS
PORTFOLIO DEDUCTIONS	-193,038.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-193,038.
NET INCOME (LOSS) PER SCHEDULE K-1		-193,038.

SCHEDULE K-1 FOOTNOTES

THE PARTNERSHIP HAS TAKEN THE POSITION THAT IT IS ENGAGED AS AN INVESTOR IN SECURITIES AND NOT AS A TRADER IN FINANCIAL INSTRUMENTS OR COMMODITIES.

BOX 13, CODE AE - DEDUCTIONS - PORTFOLIO (OTHER) :
FOR INDIVIDUAL PARTNERS, THE AMOUNT OF PORTFOLIO DEDUCTIONS ON LINE 13AE IS RELATED TO OPERATING EXPENSES AND MANAGEMENT FEES. PLEASE CONSULT YOUR TAX ADVISOR ON DEDUCTIBILITY OF THIS AMOUNT ON SCHEDULE A.

NOTE FOR STATE PURPOSES, MOST STATES DO NOT REQUIRE NONRESIDENT PARTNERS TO FILE IN THE INDIVIDUAL STATES. PLEASE CONSULT YOUR TAX ADVISOR TO DETERMINE YOUR STATE REQUIREMENTS.

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

List of Codes for Schedule K-1 (Form 1065)

Box Number	
11. Other income (loss)	
	Code A. Other portfolio income (loss)
	Code B. Involuntary conversions
	Code C. Section 1256 contracts and straddles
	Code D. Mining exploration costs recapture
	Code E. Cancellation of debt
	Code F. Section 743(b) positive income adjustments
	Codes G and H Reserved for future use
	Code I. Gain (loss) from disposition of oil, gas, geothermal, or other mineral properties (section 59(e))
	Code J. Recoveries of tax benefit items
	Code K. Gambling gains and losses
	Code L. Any income, gain, or loss to the partnership from a distribution under section 751(b)
	Code M. Gain eligible for section 1045 rollover (replacement stock purchased by partnership)
	Code N. Gain eligible for section 1045 rollover (replacement stock not purchased by the partnership)
	Code O. Sale or exchange of QSB stock with section 1202 exclusion
	Code P. Gain or loss on disposition of farm recapture property and other items to which section 1252 applies
	Code Q. Gain or loss on Fannie Mae or Freddie Mac qualified preferred stock
	Code R. Specially allocated ordinary gain (loss)
	Code S. Non-portfolio capital gain (loss)
	Codes T through X. Reserved for future use
	Code ZZ. Other
13. Other deductions	
	Code A. Cash contributions (60%)
	Code B. Cash contributions (30%)
	Code C. Noncash contributions (50%)
	Code D. Noncash contributions (30%)
	Code E. Capital gain property to a 50% organization (30%)
	Code F. Capital gain property (20%)
	Code G. Contributions (100%)
	Code H. Investment interest expense
	Code I. Deductions-royalty income
	Code J. Section 59(e)(2) expenditures
	Code K. Excess business interest expense (EBIE)
	Code L. Deductions-portfolio income (other)
	Code M. Amounts paid for medical insurance
	Code N. Educational assistance benefits
	Code O. Dependent care benefits
	Code P. Preproductive period expenses
	Code Q. Reserved for future use
	Code R. Pensions and IRAs
	Code S. Reforestation expense deduction
	Codes T through U. Reserved for future use
	Code V. Section 743(b) negative income adjustments
	Code W. Soil and water conservation
	Code X. Qualified film, television, theatrical, and sound recording production expenses
	Code Y. Expenditures for removal of barriers
	Code Z. Itemized deductions
	Code AA. Contributions to a capital construction fund (CCF)
	Code AB. Penalty on early withdrawal of savings
	Code AC. Interest expense allocated to debt-financed distributions
	Code AD. Interest expense on working interest in oil or gas
	Code AE. Deductions-portfolio income
	Codes AF through AJ. Reserved for future use
	Code ZZ. Other
14. Self-employment earnings (loss)	
	Note: If you have a section 179 deduction or any partner-level deductions, see page 21 before completing Schedule SE (Form 1040).

Box Number	
	Code A. Net earnings (loss) from self-employment
	Code B. Gross farming or fishing income
	Code C. Gross nonfarm income
15. Credits	
	Code A. Zero-emission nuclear power production credit
	Code B. Credit for production from advanced nuclear power facilities
	Code C. Low-income housing credit (section 42(j)(5)) from post-2007 buildings
	Code D. Low-income housing credit (other) from post-2007 buildings
	Code E. Qualified rehabilitation expenditures (rental real estate)
	Code F. Other rental real estate credits
	Code G. Other rental credits
	Code H. Undistributed capital gains credit
	Code I. Biofuel producer credit
	Code J. Work opportunity credit
	Code K. Disabled access credit
	Code L. Empowerment zone employment credit
	Code M. Credit for increasing research activities
	Code N. Credit for employer social security and Medicare taxes
	Code O. Backup withholding
	Code P. Unused investment credit from the qualifying advanced coal project credit or qualifying gasification project credit allocated from cooperatives
	Code Q. Unused investment credit from the qualifying advanced energy project credit allocated from cooperatives
	Code R. Unused investment credit from the advanced manufacturing investment credit allocated from cooperatives
	Code S. Unused investment credit from the clean electricity investment credit allocated from cooperatives
	Code T. Unused investment credit from the energy credit allocated from cooperatives
	Code U. Unused investment credit from the rehabilitation credit allocated from cooperatives
	Code V. Advanced manufacturing production credit
	Code W. Clean electricity production credit
	Code X. Clean fuel production credit
	Code Y. Clean hydrogen production credit
	Code Z. Orphan drug credit
	Code AA. Enhanced oil recovery credit
	Code AB. Renewable electricity production credit
	Code AC. Biodiesel, renewable diesel, or sustainable aviation fuels credit
	Code AD. New markets credit
	Code AE. Small employer pension plan startup costs credit and contributions credit
	Code AF. Small employer auto-enrollment credit
	Code AG. Small employer military spouse participation credit
	Code AH. Credit for employer-provided childcare facilities and services
	Code AI. Low sulfur diesel fuel production credit
	Code AJ. Qualified railroad track maintenance credit
	Code AK. Credit for oil and gas production from marginal wells
	Code AL. Distilled spirits credit
	Code AM. Energy efficient home credit
	Code AN. Reserved for future use
	Code AO. Alternative fuel vehicle refueling property credit
	Code AP. Clean renewable energy bond credit
	Code AQ. New clean renewable energy bond credit
	Code AR. Qualified energy conservation bond credit
	Code AS. Qualified zone academy bond credit
	Code AT. Qualified school construction bond credit
	Code AU. Build America bond credit
	Code AV. Credit for employer differential wage payments
	Code AW. Carbon oxide sequestration credit
	Code AX. Carbon oxide sequestration credit recapture
	Code AY. New clean vehicles credit
	Code AZ. Credit for qualified commercial clean vehicles
	Code BA. Credit for small employer health insurance premiums
	Code BB. Employer credit for paid family and medical leave
	Code BC. Eligible credits from transferor(s) under section 6418

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08540526 792240 222252268 2025.03050 V2VC LEGACY FUND LLC 22225221

Box Number	
	Codes BD through BG. Reserved for future use
	Code ZZ. Other
17. Alternative minimum tax (AMT) items	
	Code A. Post-1986 depreciation adjustment
	Code B. Adjusted gain or loss
	Code C. Depletion (other than oil & gas)
	Code D. Oil, gas, & geothermal-gross income
	Code E. Oil, gas, & geothermal-deductions
	Code F. Other AMT items
18. Tax-exempt income and nondeductible expenses	
	Code A. Tax-exempt interest income
	Code B. Other tax-exempt income
	Code C. Nondeductible expenses
19. Distributions	
	Code A. Cash and marketable securities
	Code B. Distribution subject to section 737
	Code C. Other property
	Code D. Deemed distributions of money-decreases in partner's share of liabilities
	Code E. Reserved for future use
	Code F. Distributions of cash or marketable securities for performing services
	Code G. Distributions of property other than cash or marketable securities for performing services
20. Other information	
	Code A. Investment income
	Code B. Investment expenses
	Code C. Fuel tax credit information
	Code D. Qualified rehabilitation expenditures (other than rental real estate)
	Code E. Basis of energy property
	Code F. Recapture of low-income housing credit for section 42(j)(5) partnerships
	Code G. Recapture of low-income housing credit for other partnerships
	Code H. Recapture of investment credit
	Code I. Recapture of other credits
	Code J. Look-back interest-completed long-term contracts
	Code K. Look-back interest-income forecast method
	Code L. Dispositions of property with section 179 deductions
	Code M. Recapture of section 179 deduction
	Code N. Business interest expense (BIE)
	Code O. Section 453(l)(3) information
	Code P. Section 453A(c) information
	Code Q. Section 1260(b) information
	Code R. Interest allocable to production expenditures
	Code S. Capital construction fund (CCF) nonqualified withdrawals
	Code T. Depletion information-oil and gas
	Code U. Section 743(b) basis adjustment
	Code V. Unrelated business taxable income
	Code W. Precontribution gain (loss)
	Code X. Payment obligations including guarantees and deficit obligations (DROs)
	Code Y. Net investment income (NII)
	Code Z. Section 199A information
	Code AA. Section 704(c) information
	Code AB. Section 751 gain (loss)
	Code AC. Section 1(h)(5) collectibles gain
	Code AD. Section 1(h)(6) unrecaptured section 1250 gain
	Code AE. Excess taxable income
	Code AF. Excess business interest income
	Code AG. Gross receipts for section 448(c)
	Code AH. Noncash charitable contributions
	Code AI. Interest and tax on deferred compensation to partners
	Code AJ. Excess business loss limitation
	Code AK. Gain from mark-to-market election
	Code AL. Section 721(c) partnership

Box Number	
	Code AM. Section 1061 information
	Code AN. Farming and fishing business
	Code AO. PTP information
	Code AP. Inversion gain
	Code AQ. Conservation reserve program payments
	Code AR. IRA disclosure
	Code AS. Qualifying advanced coal project property and qualifying gasification project property
	Code AT. Qualifying advanced energy project property
	Code AU. Advanced manufacturing investment property
	Code AV. Clean electricity investment property
	Code AW. Reportable transactions
	Code AX. Corporate alternative minimum tax (CAMT)
	Code AY. Foreign partners, Form 8990, Schedule A
	Code AZ. Reimbursement of preformation expenditures
	Codes BA through BD. Reserved for future use
	Code ZZ. Other

FLORIDA SCHEDULE K-1 EQUIVALENT FORM F-1065	**Partner's Florida Information** For Calendar Year 2025 or Fiscal Year Beginning ______, 2025; and Ending ______, ____ .	**2025**

Partner's Name, Address and ZIP Code ELAL PTY LTD 61 BEAUMONT ST. , ROSE BAY NSW 2029 AUSTRALIA	Partner Number 43 Partner's Identifying Number 888-88-8888 Amended Schedule K-1 ☐ Final Schedule K-1 ☐
Partnership's Name, Address and ZIP Code V2VC LEGACY FUND LLC 6501 CONGRESS AVE STE 340 BOCA RATON, FL 33487	Partnership's Identifying Number 93-4303012 Partner's Percentage of: Profit and Loss 36.6915087 %

Florida Adjustment to Partnership Income

Total interest excluded from federal ordinary income ______

Less associated expenses ______

Net interest ______

State income taxes deducted from federal ordinary income ______

Other additions

Total other additions ______

Total Additions to Federal Income ______

Other subtractions

Total Subtractions ______

Total Subtractions from Federal Income ______

Net adjustment from other partnerships or ventures ______

Partnership Income Adjustment ______

Partner's share of Apportionment Information

	Within Florida	Total Everywhere
1. Average property value per Schedule III-C		
2. Salaries, wages, commissions and compensation		
3. Sales		
4. Transportation services revenue miles		

THERE ARE NO ADJUSTMENTS FOR THIS PARTNER.