Peak Processing Limited

(formerly Althea Group Holdings Limited)
ABN 78 626 966 943

Appendix 4E

Preliminary final report

1. Company details

Name of entity	Peak Processing Limited (formerly Althea Group Holdings Limited)
ACN	626 966 943
ABN	78 626 966 943
ASX code	PKP
Registered office	Level 19, 180 Lonsdale Street, Melbourne VIC 3000
Reporting period	For the year ended 30 June 2026
Previous period	For the year ended 30 June 2025

2. Results for announcement to the market

		$'000
Revenues from ordinary activities	down 18.3% to	12,505
Loss from ordinary activities after tax attributable to the owners of Peak Processing Limited	up 107.5% to	(10,047)
Profit / (loss) from discontinued operations after tax attributable to the owners of Peak Processing Limited	n/m	2,548
Loss for the year attributable to the owners of Peak Processing Limited	down 10.2% to	(7,499)

Comments

Recorded in the consolidated loss from continuing operations for the year ended 30 June 2026 is the impairment of the Peak Processing cash-generating unit of $4,352,000 recognised at 31 December 2025 and reported in the half-year financial report. The discontinued operation contributed a profit after tax of $2,548,000 for the year, being principally the gain on creditors recognised on execution of the deed of company arrangement for Peak Processing (Australia) Pty Ltd.

* The figures above are for continuing operations. Revenue is presented net of excise duty and Health Canada licence fees of $951,000, which are levied on the consolidated entity and recovered from customers. The comparative is stated after licence fees of $189,000 only, because excise duty was not separately recorded in the year ended 30 June 2025; before those deductions revenue from continuing operations was down approximately 13 per cent. The discontinued operations contributed revenue of $48,000 (30 June 2025: $6,307,000).

The loss for the consolidated entity after providing for income tax amounted to $7,499,000 (30 June 2025: $8,347,000), and includes the following significant items:

	2026 $'000	2025 $'000
Consolidated loss after income tax expense	(7,499)	(8,347)
Less: profit / add: loss after income tax expense from discontinued operations	(2,548)	3,504
Consolidated loss after income tax expense from continuing operations	**(10,047)**	**(4,843)**

Further commentary on the result is set out in item 14.

3. Matters subsequent to the end of the financial year

On 23 July 2026 2682130 Ontario Limited and Stoke Canada Finance Corp. executed an extension of the CAD 1,000,000 asset-based lending facility. The facility was fully drawn at 30 June 2026 and its terms are unchanged. No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect, the operations, results or state of affairs of the consolidated entity in future financial years.

4. Dividends

There were no dividends paid, recommended or declared during the current financial period (2025: nil). No dividend record date applies.

5. Dividend reinvestment plans

Not applicable.

6. Net tangible assets

	30 June 2026	30 June 2025
Net tangible assets per ordinary security (cents)	(0.03)	(0.07)

Net tangible assets are net assets less intangible assets, being net tangible liabilities of $408,000 at 30 June 2026 (2025: net tangible liabilities of $582,000). The 30 June 2026 figure is calculated on 1,328,738,962 ordinary shares on issue (2025: 822,575,370). Right-of-use assets are included in net tangible assets.

7. Control gained or lost over entities

No control was gained or lost over any entity during the period or the previous corresponding period, with the exception of the following matter described below. On 9 July 2025 the directors of Peak Processing (Australia) Pty Ltd (formerly Althea Company Pty Ltd) appointed a voluntary administrator under section 436A of the Corporations Act 2001. At a meeting on 13 August 2025 creditors resolved that the entity enter a deed of company arrangement, which was implemented and terminated on 16 December 2025, and the entity was returned to the control of its directors. No liquidator has been appointed and the entity remains a wholly-owned subsidiary. Because the appointment was made by the directors and not by a creditor, and the deed was effectuated within the period, the directors consider that control was retained throughout and the entity has been consolidated for the whole of both periods. Its results are presented as a discontinued operation in both periods, and the compromise of creditors under the deed gave rise to a gain of $2,503,766 within that discontinued operation.

8. Details of associates and joint venture entities

The consolidated entity holds a 50% interest in a United States joint venture formed in June 2025. The joint venture manufactures the partner's hemp-derived THC beverages at a third-party facility in Florida; during the year the consolidated entity obtained administrator access to the joint venture's bank account and its reconciliation with the partner shows a balance owed to the venture that will be settled over future production runs. The joint venture's revenue to date is approximately USD 500,000 and its result and net assets are not material to the consolidated entity. The consolidated entity has no associates.

9. Foreign entities

International Financial Reporting Standards (IFRS) were the accounting standards adopted in compiling this report. This report has been prepared under the historical cost convention and the accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

10. Segment information

The consolidated entity operates in one operating segment, being the contract manufacturing of THC-infused beverages and extracts in Canada and, from the current year, the United States. The chief operating decision maker reviews the results of the consolidated entity as a whole.

11. Other significant information

The following matters are significant to an understanding of the result and the financial position:

Change of name and Board. Shareholders approved the change of name from Althea Group Holdings Limited to Peak Processing Limited at the annual general meeting on 27 November 2025, reflecting the focus of the business on THC beverage manufacturing through Peak Processing; ASIC registered the change and the Company's shares traded under the code PKP from 8 December 2025. Mr Joshua Fegan resigned as Chief Executive Officer and Managing Director on 24 July 2025 and Mr Barry Katzman was appointed Interim Chief Executive Officer. Mr Alan Boyd retired from the Board and Mr Manik Pujara was appointed a Non-Executive Director on 6 October 2025. Mr Pujara was appointed Non-Executive Chairman on 14 November 2025, and the appointment of Mr Katzman as Managing Director and the retirement of Mr Vaughan Webber as a director took effect on 3 December 2025.

Operational reset and production. Following the operational reset completed in mid-2025, production reached 4,184,749 beverage units for the year, with 1,610,908 units in the June 2026 quarter, and the June quarter was the first quarter of positive group EBITDA (A$710,000, unaudited, as reported in the Appendix 4C of 29 July 2026).

Capital raised. The Company completed placements of $2,532,420 (September 2025) and $2,658,460 (February 2026), issued loan notes of $2,402,000 that converted to 160,133,316 ordinary shares on 30 June 2026, and issued shares in settlement of debts and services, taking shares on issue from 822,575,370 to 1,328,738,962. The loan notes were non-interest bearing; the only cost of the issue was a flat establishment fee of 3% of face value, being $72,060, payable to the noteholders.

Impairment. An impairment of $4,352,000 was recognised against the Peak Processing cash-generating unit at 31 December 2025, reported in the half-year financial report and carried in this report.

Peak Processing (Australia) Pty Ltd. A voluntary administrator was appointed by the directors on 9 July 2025 and the deed of company arrangement was implemented and terminated on 16 December 2025; the compromise of creditors produced a gain of $2,503,766 within the discontinued operation. Refer to item 7.

Funding. The Stoke Canada Finance Corp. facility of CAD 1,000,000 was fully drawn at 30 June 2026 and was extended on 23 July 2026 on unchanged terms. The going concern basis of preparation and the related material uncertainty are described in note 1.

12. Audit

This report is based on accounts which are in the process of being audited by William Buck Audit (Vic) Pty Ltd, appointed on 4 June 2026 following the resignation of RSM Australia Partners with the consent of ASIC (ASX announcement 9 June 2026). The audit is not expected to be subject to a modified opinion, emphasis of matter or other matter paragraph, other than the material uncertainty related to going concern described in note 1.

13. Attachments

The preliminary final report of Peak Processing Limited for the year ended 30 June 2026 is attached.

14. Commentary on the results

	2026	2025
Loss per share from continuing operations, basic and diluted (cents)	(0.83)	(0.87)
Loss per share attributable to the owners, basic and diluted (cents)	(0.62)	(1.50)
Net tangible assets per ordinary security (cents)	(0.03)	(0.07)
Returns to shareholders (dividends and buy-backs)	Nil	Nil

Operating performance. Net revenue from continuing operations was $12,505,000 (2025: $15,305,000), reflecting the operational reset in the first half and the recovery in production in the second half; June quarter revenue of approximately $4.4 million was the highest quarterly revenue of the year. Gross margin was 4.9% (2025: 10.0%). Expenses are now presented by function and the comparative has been re-presented on the same basis, as set out in note 3. The loss for the year of $7,499,000 (2025: $8,347,000) includes the impairment of $4,352,000 and the profit of $2,548,000 from the discontinued operation arising principally from the compromise of creditors under the deed of company arrangement.

Financial position. Net liabilities at 30 June 2026 were $384,000 (2025: net liabilities of $574,000), after recognising the exchange differences on the net investment in the foreign operations, which include $796,000 of intercompany balances that did not eliminate. Cash at 30 June 2026 was $1,417,000 (2025: $528,000).

Trends and outlook. The Canadian business enters FY27 with its cost base reset and a June 2026 quarter that produced the first positive group EBITDA in the Company's history as a manufacturer. The operational reset announced in mid-2025 is complete, the legacy arrears owed to the Canada Revenue Agency have been reduced from approximately $1.8 million to approximately $200,000 and are being repaid under a formal plan, and current excise duties are being met monthly as they fall due.

The Board's focus for FY27 is to convert that operating discipline into sustained positive cash flow. The Company holds confirmed purchase orders from its Canadian customers and continues to add product listings across provincial boards. In the United States, manufacturing for a brand partner commenced during the year and the joint venture formed in June 2025 has generated revenue of approximately USD 500,000 to date; the Board regards the United States as the principal source of volume growth in FY27, subject to the regulatory position in each state.

The Directors expect operating cash flow to continue to improve as volumes grow against a largely fixed manufacturing cost base, and the Company will require further funding, whether from operations, existing facilities or the issue of further equity, until that improvement is sustained. The going concern basis of preparation and the material uncertainty attaching to it are set out in note 1. The Board records its thanks to the Canadian and Australian teams, who delivered this reset while the business was also working through the administration and deed of company arrangement of its former Australian operating subsidiary.

15. Signed

Signed ______________________ Date: 31 August 2026

Manik Pujara

Chairman

Peak Processing Limited
ABN 78 626 966 943
Preliminary final report - 30 June 2026

Consolidated statement of profit or loss and other comprehensive income

For the year ended 30 June 2026

	FY26 $'000	FY25 $'000
Continuing operations		
Revenue	13,456	15,494
Excise duties and regulatory fees	(951)	(189)
Net revenue	**12,505**	**15,305**
Cost of sales	(11,887)	(13,775)
Gross profit	**618**	**1,530**
Other income	378	-
Interest income	24	68
Sales and marketing expenses	(577)	(608)
Research and development expenses	(183)	(491)
Corporate and administrative expenses	(4,858)	(4,857)
Impairment of assets	(4,352)	-
Other losses / (gains)	(97)	311
Finance costs	(967)	(796)
Loss before income tax from continuing operations	**(10,014)**	**(4,843)**
Income tax expense	(33)	-
Loss after income tax from continuing operations	**(10,047)**	**(4,843)**
Discontinued operation		
Profit / (loss) from discontinued operations, after tax	2,548	(3,504)
Loss for the year	**(7,499)**	**(8,347)**

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes. The comparative has been re-presented for the discontinued operation.

Other comprehensive income / (loss)		
Items that may be reclassified subsequently to profit or loss		
Foreign currency translation, including exchange differences on the net investment in foreign operations	(260)	(175)
Other comprehensive loss for the year, net of tax	**(260)**	**(175)**
Total comprehensive income / (loss) for the year attributable to the owners of Peak Processing Limited	**(7,759)**	**(8,522)**

	2026	2025
Loss per share for loss from continuing operations attributable to the owners: basic and diluted (cents)	(0.83)	(0.87)
Earnings / (loss) per share from discontinued operations: basic and diluted (cents)	0.21	(0.63)
Loss per share for loss attributable to the owners: basic and diluted (cents)	(0.62)	(1.50)

Loss per share is calculated on the weighted average number of ordinary shares of 1,217,650,365 (2025: 559,311,809).

Consolidated statement of financial position

As at 30 June 2026

	30 June 2026 $'000	30 June 2025 $'000
Current assets		
Cash and cash equivalents	1,417	528
Trade and other receivables	3,648	6,630
Inventories	1,954	2,135
Prepayments	1,028	1,008
Total current assets	**8,047**	**10,301**
Non-current assets		
Deposits	331	77
Property, plant and equipment	979	3,164
Right-of-use assets	2,948	6,938
Intangibles	24	8
Total non-current assets	**4,282**	**10,187**
Total assets	**12,329**	**20,488**
Current liabilities		
Trade and other payables	6,357	13,350
Contract liabilities	847	1,447
Borrowings	1,234	1,437
Lease liabilities	140	139
Employee benefits	9	26
Current tax liability	53	58
Total current liabilities	**8,640**	**16,457**
Non-current liabilities		
Lease liabilities	4,073	4,605
Total non-current liabilities	**4,073**	**4,605**
Total liabilities	**12,713**	**21,062**
Net assets / (liabilities)	**(384)**	**(574)**
Equity		
Issued capital	101,507	93,969
Reserves	(93)	(244)
Accumulated losses	(101,798)	(94,299)
Total equity / (deficiency)	**(384)**	**(574)**

Consolidated statement of changes in equity

For the year ended 30 June 2026

	Issued capital $'000	Share-based payments reserve $'000	Foreign currency translation reserve $'000	Accumulated losses $'000	Total equity $'000
Balance at 1 July 2024	**86,332**	**2,908**	**(182)**	**(88,744)**	**314**
Loss after income tax expense for the year	-	-	-	(8,347)	(8,347)
Other comprehensive loss for the year, net of tax	-	-	(175)	-	(175)
Total comprehensive loss for the year	**-**	**-**	**(175)**	**(8,347)**	**(8,522)**
Transactions with owners in their capacity as owners:					
Contributions of equity, net of transaction costs	3,833	-	-	-	3,833
Share capital issued on conversion of performance rights	213	(213)	-	-	-
Share capital issued on conversion of loan notes	3,500	-	-	-	3,500
Share capital issued in settlement of payables	91	-	-	-	91
Vesting of share-based payments	-	210	-	-	210
Lapsed share-based payments	-	(2,792)	-	2,792	-
Balance at 30 June 2025	**93,969**	**113**	**(357)**	**(94,299)**	**(574)**
Balance at 1 July 2025	**93,969**	**113**	**(357)**	**(94,299)**	**(574)**
Loss after income tax expense for the year	-	-	-	(7,499)	(7,499)
Other comprehensive loss for the year, net of tax	-	-	(260)	-	(260)
Total comprehensive income / (loss) for the year	**-**	**-**	**(260)**	**(7,499)**	**(7,759)**
Transactions with owners in their capacity as owners:					
Contributions of equity, net of transaction costs	4,134	-	-	-	4,134
Share capital issued on conversion of performance rights	265	(265)	-	-	-
Share capital issued on conversion of loan notes	2,402	-	-	-	2,402
Share capital issued in settlement of payables and services	737	-	-	-	737
Vesting of share-based payments	-	676	-	-	676
Balance at 30 June 2026	**101,507**	**524**	**(617)**	**(101,798)**	**(384)**

Consolidated statement of cash flows

For the year ended 30 June 2026

	30 June 2026 $'000	30 June 2025 $'000
Cash flows from operating activities		
Receipts from customers (inclusive of GST)	15,471	22,601
Payments to suppliers and employees (inclusive of GST)	(20,310)	(30,088)
Interest received	24	79
Interest and other finance costs paid	(887)	(999)
Income taxes paid	(33)	-
Net cash used in operating activities	**(5,735)**	**(8,407)**
Cash flows from investing activities		
Payments for property, plant and equipment	(289)	(941)
Payments for intangibles	(21)	-
Proceeds from disposal of assets of UK MyAccess Clinics	-	991
Proceeds from disposal of assets of Althea Company Pty Ltd	-	1,000
Net proceeds from disposal of property, plant and equipment	-	34
Net cash from / (used in) investing activities	**(310)**	**1,084**
Cash flows from financing activities		
Proceeds from issue of shares, net of transaction costs	4,895	3,833
Proceeds from issue of loan notes	2,402	3,500
Proceeds from borrowings	337	1,398
Repayment of borrowings	(500)	(1,000)
Repayment of lease liabilities	(133)	(307)
Net cash from financing activities	**7,001**	**7,424**
Net increase in cash and cash equivalents	956	101
Cash and cash equivalents at the beginning of the financial year	528	331
Effects of exchange rate changes on cash and cash equivalents	(67)	96
Cash and cash equivalents at the end of the financial year	**1,417**	**528**

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the consolidated financial statements

Note 1. General information and basis of preparation

Peak Processing Limited (formerly Althea Group Holdings Limited) is a for-profit company limited by shares, incorporated and domiciled in Australia and listed on the Australian Securities Exchange (ASX: PKP). The registered office and principal place of business is Level 19, 180 Lonsdale Street, Melbourne VIC 3000. The consolidated entity manufactures THC-infused beverages and extracts under contract for licensed brand owners in Canada through its wholly-owned subsidiary 2682130 Ontario Limited (Peak Processing) at Oldcastle, Ontario, and has commenced contract manufacturing for the United States market through Peak USA Inc.

This preliminary final report has been prepared in accordance with ASX Listing Rule 4.3A and Appendix 4E, and in accordance with the recognition and measurement requirements of Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the Corporations Act 2001, as appropriate for for-profit oriented entities. It also complies with the recognition and measurement requirements of International Financial Reporting Standards as issued by the International Accounting Standards Board. The report does not include all the notes normally included in an annual financial report and should be read in conjunction with the annual report for the year ended 30 June 2025 and any public announcements made by the Company during the year. The report was authorised for issue by the Board on 31 August 2026.

The financial statements have been prepared on the historical cost basis. Amounts are presented in Australian dollars, the presentation currency of the consolidated entity, rounded to the nearest thousand dollars unless otherwise stated. The functional currency of the Canadian subsidiaries is the Canadian dollar and of Peak USA Inc. the United States dollar; assets and liabilities are translated at the closing rate at 30 June 2026 (CAD 0.9778, USD 0.6869), income and expenses at the average rate for the year (CAD 0.9375, USD 0.6785) and the differences are recognised in the foreign currency translation reserve. The accounting policies adopted are consistent with those of the previous financial year. No new or amended Accounting Standards effective for the year had a material effect on the consolidated entity.

Going concern. The financial statements have been prepared on a going concern basis, which contemplates the continuity of normal business activity and the realisation of assets and settlement of liabilities in the ordinary course of business.

Result and cash flows. The consolidated entity incurred a loss after income tax from continuing operations of $10,047,000 for the year, which includes a non-cash impairment of $4,352,000, and net cash outflows from operating activities of $5,735,000. Net cash used in operating activities as reported in the Company's quarterly cash flow reports was $207,000, $1,550,000, $2,630,000 and $1,523,000, and the June 2026 quarter was the first quarter of positive group EBITDA.

Financial position. At 30 June 2026 the consolidated entity had cash of $1,417,000, net current liabilities of $593,000 and net liabilities of $384,000.

Funding raised during the year. The Company raised $7.3 million in cash, net of transaction costs, from placements in September 2025 and February 2026 and from loan notes that converted to ordinary shares on 30 June 2026, and completed the operational reset announced in mid-2025.

Debt facilities. The CAD 1,000,000 asset-based lending facility of 2682130 Ontario Limited with Stoke Canada Finance Corp. was fully drawn at 30 June 2026 and was extended on 23 July 2026 on unchanged terms. The consolidated entity also carries a Windsor Family Credit Union term loan of CAD 60,000 at 5%.

Taxation and excise arrears. Legacy arrears owed to the Canada Revenue Agency, which peaked at approximately $1.8 million, had been reduced to approximately $200,000 by 31 March 2026 and are being repaid under a structured formal payment plan, with current excise duties paid monthly as they fall due. Excise duty payable at 30 June 2026 was CAD 217,357 (approximately $222,000), of which CAD 61,631 (approximately $63,000) is the duty for the month of June 2026 and CAD 155,726 (approximately $159,000) is arrears under the payment plan.

Directors' assessment. The Directors have prepared cash flow forecasts for the twelve months from the date of this report. Those forecasts assume continued growth in contract manufacturing volumes in Canada and the United States, the collection of trade receivables in the ordinary course, the Stoke Canada Finance Corp. facility remaining available on its extended terms, the Canada Revenue Agency payment plan being met and current excise duties being paid as they fall due, and access to further equity funding if required. The Directors have concluded on that basis that it is appropriate to prepare the financial statements on a going concern basis.

Material uncertainty. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the ability of the consolidated entity to continue as a going concern and therefore whether it will realise its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the consolidated entity not continue as a going concern.

Note 2. Events after the reporting period

On 24 July 2026 the Company issued 5,650,000 fully paid ordinary shares to Mr B Katzman in settlement of $158,200 of accrued remuneration approved by shareholders on 25 June 2026; the liability is included in trade and other payables at 30 June 2026. Shareholders did not approve the issue of shares in payment of the loan note establishment fee (Resolution 8). The fee of $72,060, being 3% of the face value of the loan notes and payable to the noteholders, remains payable; it is included in trade and other payables at 30 June 2026 and has been deducted from issued capital as a cost of the equity raised on conversion of the loan notes. The lead manager fees on the loan notes and the balance of the February 2026 placement fee were paid in cash on 15 July 2026.

On 23 July 2026 2682130 Ontario Limited and Stoke Canada Finance Corp. executed an extension of the CAD 1,000,000 asset-based lending facility on unchanged terms. No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect, the operations, results or state of affairs of the consolidated entity in future financial years.

Note 3. Re-presentation of comparative information

Expenses are now presented by function rather than by nature. Cost of sales includes the labour costs of the production, supply chain, maintenance and quality functions, outsourced production labour, factory overhead, freight out and warehousing costs, and the depreciation of production assets. The remaining expenses are presented as sales and marketing, research and development, and administrative expenses. Excise duty and Health Canada licence fees, which are levied on the consolidated entity and recovered from customers, are presented as a deduction from revenue. Both periods are presented on this basis, and the comparative has been re-presented accordingly.

The table below sets out the effect on the comparative period. Only the classification of amounts within the statement of profit or loss and other comprehensive income changes. There is no change to the loss before or after income tax, the loss for the year, total comprehensive loss, the statement of financial position, the statement of changes in equity, the statement of cash flows or any earnings per share amount, and this is not a correction of an error. No third statement of financial position is presented, because there is no effect on the statement of financial position at the beginning of the comparative period.

	Previously reported	Reclassification	As re-presented
Year ended 30 June 2025			
Revenue	15,494	(189)	15,305
Cost of sales	(8,025)	(5,750)	(13,775)
Gross profit	**7,469**	**(5,939)**	**1,530**
Sales and marketing expenses	-	(608)	(608)
Research and development expenses	(310)	(181)	(491)
Corporate and administrative expenses	-	(4,857)	(4,857)
Employee benefits expense	(4,386)	4,386	-
General and administrative	(2,696)	2,696	-
Depreciation and amortisation	(1,715)	1,715	-
Professional services	(1,414)	1,414	-
Distribution and marketing	(1,374)	1,374	-
Net effect on the loss before income tax		**-**	

Payroll costs of the Canadian operating subsidiary for the year ended 30 June 2025 were recorded in a single account without allocation to cost centres. That payroll has been allocated using the proportions applying in the year ended 30 June 2026, being 51.1 per cent to cost of sales and, of the balance, 62.2 per cent to administrative expenses, 28.7 per cent to sales and marketing and 9.1 per cent to research and development. Depreciation for the year ended 30 June 2025 has been allocated to cost of sales in the proportion applying in the year ended 30 June 2026, being 88.6 per cent. Excise duty was not separately recorded in the year ended 30 June 2025, so no amount has been deducted from revenue for that year in respect of excise duty.

Note 4. Expenses by nature

Expenses are presented by function in the statement of profit or loss and other comprehensive income. The following amounts, which are included within those functions, are disclosed by nature.

	2026 $'000	2025 $'000
Depreciation and amortisation	1,297	1,715
Included in cost of sales	1,149	1,519
Included in other functions	148	196
Employee benefits expense	5,563	4,386
Included in cost of sales	2,843	1,963
Included in other functions	2,720	2,423
Impairment of assets	4,352	-
Excise duty and Health Canada licence fees	951	189