Granity Forest Limited

Financial Statements
for the Year Ended 28 February 2015

Contents *Page*

MARKHAMS WAVERLEY LIMITED
CHARTERED ACCOUNTANTS
WAVERLEY

Granity Forest Limited

Client Directory
For the Year Ended 28 February 2015

Director

Roger Ralph Dickie
Awatea
State Highway 3
Waverley

Registered Office

87 Weraroa Road
Waverley

Accountants

Markhams Waverley Limited
87 Weraroa Road
Waverley

Auditors

Silks Audit Chartered Accountants
24 Bell Street
Wanganui

Bankers

Bank of New Zealand
124-126 Victoria Avenue
Wanganui

Solicitors

Horsley Christie
14 Victoria Avenue
Wanganui

Granity Forest Limited

Directors Annual Report
For the Year Ended 28 February 2015

The Board of Directors present their Annual Report including financial statements of the Company for the year ended 28 February 2015.

The nature of the company's business is that of Afforestation, and there has been no change during the year

Administration fees of $3,918 and management fees & forest expenses of $20,899 have been provided to the company by companies in which R R Dickie, a director, has a controlling interest. These services were provided on normal commercial terms.

There were no company shares acquired or disposed of by directors during the year.

No employees or former employees were paid in excess of $100,000 in the year

There were no donations made by the company during the year

For and on behalf of the Board

Director

27th March 2015

Granity Forest Limited

Statement of Comprehensive Income
For the Year Ended 28 February 2015

	Feb 2015 $	Feb 2014 $	Budget $
Forest Expenses			
Fire Control	205	99	300
Management & Supervision Fees	6,439	7,731	7,500
	6,644	7,831	7,800
Operating Expenses			
Accountancy Fees	2,750	2,700	2,750
Administration	3,918	3,643	3,900
Audit Fees	1,625	1,625	1,625
Bank Fees	93	90	126
Depreciation for Period	331	352	331
Emission Trading Scheme	2,069	2,367	200
Legal Expenses	156	8	-
Meeting Costs	252	248	300
Repairs & Maintenance - Tracks & Dams	2,500	-	2,500
Statutory Supervisor	2,000	2,000	2,000
Subscriptions - Forest Health, Research, Kyoto	69	327	550
Sundry Expenses	256	243	4,000
Valuation - Forest	225	246	255
Weed & Pest Control	-	638	1,500
	16,245	14,486	20,037
Standing Charges			
Insurance - Public Liability	401	401	400
Insurance - Plantations	10,742	10,731	11,810
Rates	2,852	2,800	2,930
	13,995	13,932	15,140
Total Forest Expenses	$36,884	$36,249	$42,977
Less Expenses Recovered			
Interest Received	7,005	4,264	300
Carbon Credit Sales (Net)	174,835	1,780	-
	181,840	6,044	300
Income for Tax Purposes	$144,956	($30,205)	($42,677)
Plantation Revaluation Increase (Decrease)	277,000	430,000	-
Net Surplus Before Taxation	421,956	399,795	(42,677)
Less Provision for Taxation	118,148	111,943	-
Net Surplus for Period	303,808	287,852	(42,677)
Comprehensive Income	-	-	-
Total Comprehensive Income	$303,808	$287,852	($42,677)

Note: This Statement must be read in conjunction with the accompanying Notes.

SILKS AUDIT CHARTERED ACCOUNTANTS SA

Granity Forest Limited

Statement of Changes in Equity
For the Year Ended 28 February 2015

	Share Capital $	Retained Earnings $	*2015* Total $
Opening Balance 1 March 2014	1,500,000	2,383,963	3,883,962
Comprehensive Income	-	303,808	303,808
Shares Issued			-
Dividends Paid			-
Transactions with Owners			-
Equity as at 28 February 2015	1,500,000	2,687,771	4,187,770

	Share Capital $	Retained Earnings $	*2014* Total $
Opening Balance 1 March 2013	1,500,000	2,096,111	3,596,111
Comprehensive Income	-	287,852	287,852
Shares Issued			-
Dividends Paid			-
Transactions with Owners			-
Equity as at 28 February 2014	1,500,000	2,383,963	3,883,962

Note: This Statement must be read in conjunction with the accompanying Notes.

Granity Forest Limited

Statement of Financial Position
As at 28 February 2015

	Note	Feb 2015 $	Feb 2014 $
Current Assets			
Accrued Interest		4,068	-
Cash and Cash Equivalents	5	246,587	106,119
Goods & Services Tax		2,369	1,618
		253,024	107,737
Non Current Assets			
Plantations	6		
Plantation Value		4,367,000	3,937,000
Revaluation for Year		277,000	430,000
	7	4,644,000	4,367,000
Property, Plant and Equipment	8		
Land		424,112	424,112
Land Improvements		5,186	5,517
		429,298	429,629
Total Assets		5,326,322	4,904,366
Less Liabilities			
Non Current Liabilities	14		
Deferred Tax		1,138,552	1,020,404
		1,138,552	1,020,404
Total Net Assets		$4,187,770	$3,883,962
Represented by:			
Shareholders Equity			
Equity as at 28 February 2015	16	$4,187,770	$3,883,962

For and on behalf of the Board of Directors

Director

27th March 2015

Note: This Statement must be read in conjunction with the accompanying Notes.

SILKS AUDIT CHARTERED ACCOUNTANTS

Granity Forest Limited

Cashflow Statement
For the Year Ended 28 February 2015

	Note	Feb 2015	Feb 2014
		$	$
Cash Flows from Operating Activities			
Cash was provided from:			
Interest Received		2,937	4,264
Carbon Credit Sales (Net)		174,835	1,780
Goods & Services Tax		-	347
		177,772	6,391
Cash was applied to:			
Operating Expenses		36,553	35,897
Goods & Services Tax		750	-
		37,304	35,897
Net Cash inflow (outflow) from operating activities	10	140,468	(29,507)
Cash Flows from Financing Activities			
Cash was provided from:			
Net increase (decrease) in cash held		140,468	(29,507)
Cash at Start of Year		106,119	135,626
Cash at End of Year		$246,587	$106,119

Note: This Statement must be read in conjunction with the accompanying Notes.

Granity Forest Limited

Notes to the Financial Statements
For the Year Ended 28 February 2015

1. **STATEMENT OF ACCOUNTING POLICIES**

Reporting Entity

The Financial Statements presented here are for the entity Granity Forest Limited, which is a company registered under the Companies Act 1993.

Granity Forest Limited is an issuer for the purposes of the Financial Reporting Act 1993. The financial statements of Granity Forest Limited have been prepared in accordance with the Financial Reporting Act 1993.

Segmental Reporting

The entity operates in the forestry industry at locations in the North Island of New Zealand.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on an historical cost basis are followed, with the exception that certain assets specified below have been revalued.

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand and comply with the NZ equivalents to International Financial Reporting Standards. The financial statements also comply with International Financial Reporting Standards. For this purpose, the Company has designated itself to be profit-oriented.

The information is presented in New Zealand dollars

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

i Receivables and payables are initially recorded at fair value and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts). The resulting carrying amount for receivables is not materially different from estimated realisable value.

ii The forest plantations are recorded at fair value less estimated point of sale costs. Any gains or losses in the fair value of the forest are recorded in the Statement of Financial Performance.

iii Granity Forest Limited has voluntarily entered the Emission Trading Scheme ("ETS") in relation to 280 ha of plantation forest. Emission units are received from, or transferred to the government in respect of carbon stock changes in respect of this land. Carbon stocks are calculated in accordance with the climate change (forestry sector) regulations 2008. Units received will have to be returned to the government upon harvest of the forest stock. As a result, units received are held at a nominal value and the units held are disclosed in the notes to the financial statements. Unit values will not be recorded in the income statement unless it is certain that the units will not be required to meet harvest obligations.

Granity Forest Limited

Notes to the Financial Statements
For the Year Ended 28 February 2015

iv Revenue on sales of goods is recognised when they are delivered and ready for use by the customer.

v The entity is not a party to financial instruments with off balance sheet risk.

vi Property, plant and equipment is recorded at cost less accumulated depreciation. Land is recorded at cost. Depreciation has been calculated using the rates permitted by the Inland Revenue Department.

When an item of property, plant and equipment is disposed of, any gain or loss is recognised in the Statement of Comprehensive Income and is calculated as the difference between the sale price and the carrying value of the item.

Depreciation is provided for on a diminishing value basis on all tangible property, plant and equipment other than freehold land and capital work in progress, at depreciation rates calculated to allocate the cost or valuation less estimated residual value, over their estimated useful lives..

Major Depreciation periods are:
Land Improvements - 33 years

vii Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

viii For the purposes of the cashflow statement, cash includes cash on hand and deposits held at call with banks.

ix The income tax expense charged to the income statement includes both the current year's provision and the income tax effect of:

Taxable temporary differences, except those arising from initial recognition of goodwill and other assets that are not depreciated; and

Deductible temporary differences to the extent that it is probable that they will be utilised.

Temporary differences arising from transactions, other than business combinations, effecting neither accounting profit nor taxable profit are ignored.

Tax effect accounting is applied on a comprehensive basis to all temporary differences using the liability method. A deferred tax asset is only recognised to the extent that it is probable there will be future taxable profit to utilise the temporary differences.

x The financial statements have been prepared on a GST exclusive basis, except for receivables and payables which are presented inclusive of GST.

SILKS AUDIT CHARTERED ACCOUNTANTS SA

Changes in Accounting Policies
There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

2. **AUDIT**

These financial statements have been subject to audit, please refer to Auditor's Report.

3. **RELATED PARTIES**

The company paid administration fees of $3,918 and management fees, ETS transactions and forest expenses of $20,899 to companies in which R R Dickie, a shareholder, has a controlling interest. These amounts were charged on normal commercial terms and conditions. The amount outstanding at balance date was $0 (2014 - $0). No related party debts have been written off or forgiven during the year.

4. **BUSINESS**

The principal activity of Granity Forest Limited is that of Afforestation. The company grows pinus radiata for the purpose of selling the harvest in 2024.

5. CASH AND CASH EQUIVALENTS	*Feb 2015* $	*Feb 2014* $
B N Z Current Account	30,480	12,810
Corporate Trust	8,808	49,202
BNZ Term Deposit	173,000	-
Deposit - Investment Fund	34,299	44,107
	$246,587	$106,119

Deposit - Investment Fund
The deposit is available to fund any future obligation that Granity Forest Limited may assume under its arrangement with other forest entities in the Roger Dickie Insurance Group. Granity Forest Limited will contribute towards forest losses sustained by other entities and not covered by the Group Insurance Scheme.

6. **PLANTATION DETAILS**

The plantation is comprised of Pinus Radiata trees planted in the Hastings District. The Net Stocked Area of 280 hectares was planted in 1996.

7. **PLANTATION REVALUATIONS**

Valuer
The plantation was valued as at 28 February 2015 by Jeff Schnell, Registered Forestry Consultant (NZIF), of PF Olsen Limited, forest consultants and managers. The estimated fair value of the plantation is categorised within Level 3 of the fair value hierarchy.

Granity Forest Limited

Notes to the Financial Statements
For the Year Ended 28 February 2015

Valuation Methodology
The valuation uses the following procedure:

i Future Yields are forecast.
ii Log prices are attached and harvest costs deducted to arrive at projected harvest revenues.
iii Projected clearfell revenues are reduced to account for attrition.
iv Future costs are added.
v The effect of taxation is modelled from a purchaser's perspective.
vi The resulting post-tax cashflow is discounted at the nominal discount rate, This generates a Net Present Value (NPV) by stand and by forest.

If the stand has a negative NPV after the discounting as above, then the stand value is assessed as the sum of the current replacement costs.

The fair value estimate excludes the value of the land and the improvements thereon.

Also excluded are any costs and revenues associated with subsequent crops, and any value arising from the Emissions Trading Scheme.

The key inputs used in obtaining fair value are as follows, along with their sensitivity to a significant increase or decrease.

Projected Yield
The growth potential was determined for each crop type based on measurement data supplied by the forest manager. Where a crop has not been measured, the indices estimated in the original prospectus have been used. A clearfell age of 28 has been assumed for the majority of the radiata crops. Some small stands have been assigned other clearfell ages to coincide with the harvesting of larger neighbouring stands. Yields have been projected from measured starting points (where data allows) using appropriate growth models. The Atlas Forecaster modelling system has been used. A significant increase in this input would increase the fair value of the plantation.

Log Prices
The radiata pine log prices used in the valuation have been derived from prices paid at the Gisborne and Napier ports over the past three years. An exception to this is the radiata domestic pulp price, which has been derived from the three-year average price (averaged to December 2014) as reported by MPI. They range from $55 to $146 per m3 depending on grade. Log prices for other species are taken from recent industry publications and other sources. A significant increase in this input would increase the fair value of the plantation.

SILKS AUDIT CHARTERED ACCOUNTANTS

Projected Costs

All costs apart from rates have been assessed by PF Olsen, and are based on current industry standards exclusive of GST. Actual rates have been provided by RD(NZ) Ltd for use in the valuation.

i Tending costs vary with the age of the trees.
ii Annual costs for insurance, forest management, etc. have been assumed at $118 per hectare per year.
iii Clearfell harvest costs are based on current average contract costs.
iv A logging and loading cost of $29/m3 has been assumed for ground based logging, and $38/m3 assumed for hauler logging. These are based on current operations in the East Coast region of the North Island.
v A road and skid formation cost of $2,590 per hectare has been assumed. In addition, a maintenance cost of $1.00 per m3 has been assessed to cover road maintenance during the harvest operations.
vi Harvest management costs are set at $5.30/m3 for all crop types. This is based on current industry efficient costs for management of similar sized operations.
vii Cartage costs are based on a cost model which has been derived from current actual contract rates.

A significant increase in costs would decrease the fair value of the plantation.

Discount Rate

The discount rate used in the estimate of the tree crop market value is important. The value estimate of young immature forests in particular is very sensitive to the choice of discount rate. The discount rate used represents a real rate of return, which is over and above inflation. Rates quoted by financial institutions are generally nominal rates, which include inflation. The discount rate selected of 7.0% is based on rates derived from actual transactions in the last three years applied to post-tax cash flows. A significant increase in this input would decrease the fair value of the plantation.

Impact of the Emissions Trading Scheme

In respect of the pre-1990 forest land the carbon credits allocation, in the valuer's opinion, does not impact on the tree crop market value estimate. In respect of the post-1989 forest land premiums may have been paid for this carbon trading opportunity, but carbon credit prices have since declined significantly. It has not as yet been possible to quantify this premium or conclude that such premium still applies to any or all post-1989 forests. This valuation therefore does not include any value in respect of this carbon trading opportunity. A significant increase in this input would increase the fair value of the plantation.

Granity Forest Limited

Notes to the Financial Statements
For the Year Ended 28 February 2015

8. PROPERTY, PLANT AND EQUIPMENT

	Opening Value	Additions/ Deletions	Closing Value
Land and Improvements - 2014 Year			
Cost - December 1996	439,900	-	439,900
Accumulated Depreciation	(9,919)	(352)	(10,271)
Net Book Value	429,981	(352)	429,629
Land and Improvements - 2015 Year			
Cost - December 1996	439,900	-	439,900
Accumulated Depreciation	(10,271)	(331)	(10,602)
Net Book Value	429,629	(331)	429,298

The latest land valuation set by Quotable Value for rating purposes in August 2013 was $750,000

9. EMMISSIONS TRADING SCHEME

The company holds 39,559 NZUs (2014 - 61,898) on the New Zealand Emission Unit Register. The company elects to record these at their Nominal Amount ($0). The Fair Value of these NZUs based on prices offered by brokers as at 29 February 2015 is $233,398 (2014 - $194,979) During the year, 41,431 NZU's were sold, and 9,547 ERU credits were purchased and surrendered to extinguish deforestation liability on 39,559 NZU Units held at balance date.

10. CASH FLOW RECONCILIATION

Reconciliation of Cash Flows from Operating Activities:		
Reported Surplus for Year	421,956	399,795
Non Cash Item - Depreciation	331	352
Non Cash Item - Forest Revaluation	(277,000)	(430,000)
	145,287	(29,853)
Movements in Working Capital:		
(Increase)/Decrease in Accounts Receivable	-	-
Increase/(Decrease) in Accounts Payable	-	-
(Increase)/Decrease in Accrued Interest	(4,068)	-
(Increase)/Decrease in GST	(750)	347
	(4,818)	347
Net Cash Flow from Operating Activities	$140,468	($29,507)

11. IMPUTATION CREDIT ACCOUNT

Balance as at 28 February 2015	-	-

12. CAPITAL COMMITMENTS & CONTINGENT LIABILITIES

At balance date, and also the previous balance date, there were no known capital commitments or contingent liabilities.

SILKS AUDIT CHARTERED ACCOUNTANTS

Granity Forest Limited

Notes to the Financial Statements
For the Year Ended 28 February 2015

	Feb 2015 $	Feb 2014 $

13. EVENTS AFTER BALANCE DATE

There have been no significant events after balance date.

14. INCOME TAX AND DEFERRED TAX

	Feb 2015 $	Feb 2014 $
Surplus before Tax	421,956	399,795
Prima Facie Tax at 28%	118,148	111,943
Permanent Differences		
Different Deferred Tax Rate	-	-
Income Tax Expense	118,148	111,943
Represented by:		
Deferred Tax	118,148	111,943
	118,148	111,943

DEFERRED TAX LIABILITY

	Total
29 February 2012	908,461
Charged to Income	111,943
28 Febuary 2013	1,020,404
Charged to Income	118,148
28 February 2015	1,138,552

15. FINANCIAL INSTRUMENTS

Interest Rate Risk
The company has no interest rate risk given that no money is owed to other financial institutions.

Credit Risk
Financial Instruments which potentially subject the company to credit risk principally consist of bank balances, deposits and accounts receivable as set out in the statement of Financial Position. The amounts set out are the maximum exposures and are net of any recognised provision for losses on these financial instruments. No collateral is held for any of these amounts.

Concentration of Credit Risk
The company is not exposed to any concentration of credit risk.

Liquidity Risk
Liquidity risk represents the company's ability to meet its financial obligations on time. For the most part the company generates sufficient cash flows from its operating activities to make timely payments.

Currency Risk

The company has no currency risk given that any financial instruments it deals with is all in New Zealand dollars.

Price Rate Risk

Price risk is the risk that the value of financial instruments and the interest margin will fluctuate as a result of changes in market interest rates. The risk is that financial assets may re-price at a different time and/or by a different amount than financial liabilities. The company considers that such risk is minimal given that no funds are owed to other financial institutions.

Financial Risk Strategy

The company risk management strategy is to use 100% equity finance from shareholders.

16. SHARE CAPITAL

Authorised Capital

1,562,500 ordinary shares	1,562,500	1,562,500

Issued and Paid Up Capital

1,562,500 issued shares	1,562,500	1,562,500
Less uncalled shares of 62,500	(62,500)	(62,500)
Total Issued and paid up capital	$1,500,000	$1,500,000

17. JUDGEMENT AND ESTIMATE UNCERTAINTY

The preparation of financial statements of necessity involves judgement and estimation. The only significant estimation required for the period is the plantation valuation which involves factors such as expected discounted cashflow rates, harvest dates and current log prices at mill or at wharf, refer to the plantation note for details.

Forest Plantation

Granity Forest Limited is one of approximately 90 forests administered by Roger Dickie (NZ) Limited using a common forest manager, Forest Management New Zealand (FMNZ) and a common valuer PF Olsen Limited. With a forestry estate of this size PF Olsen is able to carry out rotational checks on selected forests to validate the accuracy of forest data that FMNZ provides for the purposes of the forest valuation.

Due to the nature of a growing forest it is not practical or economic to be physically counted each year. The treecrop valuation is how the underlying growing forest is represented in financial terms.

FMNZ has been providing forest management services to the company since inception and has been producing the required data for the forest valuer (PF Olsen). PF Olsen is, a forestry consultant in its own right and qualifies as an expert for financial reporting purposes.

PF Olsen in order to rely upon the physical data provided by FMNZ validates this information on a rotational basis in the following manner:

Notes to the Financial Statements
For the Year Ended 28 February 2015

PF Olsen prepared the initial feasibility study that takes into account significant factors such as plantable area, topography and soils, climate, growth potential, forest development programme, planting and tending, and forecast yields.

Has knowledge of the geographic estate that the forest is growing in.

Inspects a subset of forests each year.

Carries out a ground-check map (to validate net stocked area, access).

Checks tending status, and uniformity of stocking, on a selection of stands (to validate measurement data provided).

Visual checks of stand condition (crop health, growth to date).

Checks for protection measures (e.g. water points, evidence pest control).

Seek explanations for any changes observed in net stocked area, crop typing.

Have relied on a systems audit of FMNZ carried out in the late 90's. Have an understanding that their systems for data collection and storage remained relatively constant throughout the tending stages of the forests.

18. ADOPTION OF NEW AND REVISED STANDARDS - (Early adoption of Standards, Interpretations and Modifications)

The company believes there will be no effects from accounting standards which have been issued but not yet effective.

SILKS AUDIT
Chartered Accountants
Celebrating over 100 years of: Service Integrity Leadership Knowledge and Sincerity

INDEPENDENT AUDITORS REPORT

24 Bell Street
Whanganui 4500
PO Box 7144
Whanganui 4541
New Zealand

T: (06) 345 8539
F: (06) 345 2212
E: ctown@silks.co.nz
www.silksaudit.co.nz

To the Shareholders of Granity Forest Limited

Report on the Financial Statements
We have audited the financial statements of Granity Forest Limited on pages 3 to 15 which comprise the Statement of financial position as at 28 February 2015, the statement of comprehensive income, statement of changes in equity, and cashflow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the company's shareholders, as a body, in accordance with section 205(1) of the Companies Act 1993. Our audit has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors 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's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

The Directors' Responsibility for the Financial Statements
The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand 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.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Company.

Opinion
In our opinion the financial statements of Granity Forest Limited for the year ended 28 February 2015:

- comply with generally accepted accounting practice in New Zealand;
- comply with International Financial Reporting Standards;
- give a true and fair view of the financial position of Granity Forest Limited as at 28 February 2015 and the results of its operations and cashflows for the year ended on that date.

Report on Other Legal and Regulatory Requirements
We also report in accordance with sections 16(1)(e) of the Financial Reporting Act 1993. In relation to our audit of the financial statements for the year ended 28 February 2015:

(i) We have obtained all the information and explanations we have required; and

(ii) In our opinion, proper accounting records have been kept by the company as far as appears from our examination of those records.

Silks Audit

Silks Audit
Chartered Accountants
Wanganui, New Zealand

Date: 27 March 2015

CHARTERED ACCOUNTANTS

Principals: Cameron Town, Talia Anderson-Town. Consultant: David Fraser

Whanganui Taranaki Manawatu Central Plateau Auckland