

to be re-estimated to a near of 11 years with the drop of the market. The tourism inflow rate has declined by a near of 16% in the initial two quarters where the business had to reschedule for its costs to enhance the profit margins. Also, the business had to seek for additional borrowings worth of 56 million LKRS after the first 3 quarters since the sales and revenue patterns were declining compared to the original estimates. The business needed a recovery plan with enhanced promotional and marketing strategies connected to the foreign market and the tourism based niche market segment.

It can be held that Ceylon tea trails by DIMPAH AND BPL in Sri Lanka has a relatively higher potential of growth which shall be rendered in terms of the tea plantation based eco-tourism. As a result with the developed context of ecotourism and tea plantation with regards to the enhancement of tourism investment both the government and private sector need to agree and work on a collative basis of industrial and sector based investment activities. Proper planning guides to be the success in all the cases. Here also customer can satisfy as well as possible when having a proper planning since it guide to more convenience and quality service. Protected nature area Natural environment has given a better opportunity to the tourism industry since most of the tourists are willing to travel to see the natural beauty. In the case of having a protected natural area, the tourists are automatically attracted to those suitable hotels to have fun as well as for the protection. Financing Most of the tourists are willing to pay additional charges also for having ecofriendly environment to travel by them. Understanding when one party implements the ecofriendly practices, it guides to others also to follow the same practice. In this case also when tourism industry uses this practice, other parties also aware about the value of having this kind of environmental friendly practice and they also motivate to act as that. Therefore, it can be held that the joint venture by DILMAH AND BPL is one of the most profound business ventures which has targeted itself in the successful brand development pioneering many future ventures in the niche business segment of eco-tourism and tea tourism.

The business with its recovery strategies was able to ensure that the expected targets were neared by 87% by the end of 6th quarter. Hence the business seemed to be growing from its fetes and the board of management had to come up with exclusive high end marketing and service strategies focusing on supreme and premier quality. With the development of the new strategic approach the