

company was then able to minimize any financial risks and capital risks with labor management to ensure that the business will achieve its targeted ROCE in the 5 year plan nearing to 25% on annual basis

Currently, business is rated as the 3<sup>rd</sup> highest revenue and profit earning tourism venture in terms of tea tourism and other general tourist based ventures conducted at corporate level. The business also have future plans connected to venturing in a joint form with an international brand to ensure the necessary liquidity and expansion growth for the business can be achieved and ensure a higher brand awareness and equity will be extended to the European market. In conclusion it can be held that the overall development in the tea tourism based venture of Dilmah and BPL has paved profound pioneering business model in the tourism industry with alternative substitution of existing resources and business process of the two companies to a novel degree of enhancement in business re development. As a result it is expected that with the achievement of the corporate goals of the venture it will set space and complementary scope for other substitute and competitive businesses to arise nourishing the industry.