

Year (Ending 31 st March)	Adjusted Profit (Rs.)	Weights	Product (Rs.)
2020	28,000	1	28,000
2021	36,000	1	36,000
2022	46,000	2	92,000
2023	53,000	3	1,59,000
Total		7	3,15,000

Adjusted Profits	2020	2021	2022	2023
Given Profits	28,000	27,000	46,900	53,810
Add: Capital Expenditure Charged to Revenue	-	10,000	-	-
Less: Unprovided Depreciation	-	(1,000)	(900)	(810)
Adjusted Profits	28,000	36,000	46,000	53,000

Working Notes:

(i) Weighted Average Profit = $\frac{315,000}{7}$ = Rs. 45,000

Goodwill = Rs. 45,000 × 3 = Rs. 1,35,000

(ii) Depreciation of 2021 = 10% of 10,000 = Rs. 1,000

(iii) Depreciation of 2022 = 10% of 9,000 = Rs. 900

(iv) Depreciation of 2023 = 10% of 8,100 = Rs. 810