Normal Profit = 20% of Capital Employed

$$= \frac{20}{100} \times \text{Rs. } 2,00,000$$

= Rs. 40,000

Average Profit $= \dfrac{(34,000 + 38,000 + 30,000)}{3}$

$$= \frac{1,02,000}{3}$$

= Rs. 34,000

Super Profit = Average Profit - Normal Profit

= Rs. 34,000 – Rs. 40,000

= - Rs. 6,000

Note: Since there is **no super profit**, hence the firm **does not have any goodwill**.