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$$\begin{aligned}
 \text{Normal Profit} &= 20\% \text{ of Capital Employed} \\
 &= \frac{20}{100} \times \text{Rs. } 2,00,000 \\
 &= \text{Rs. } 40,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Average Profit} &= \frac{(34,000 + 38,000 + 30,000)}{3} \\
 &= \frac{1,02,000}{3} \\
 &= \text{Rs. } 34,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Super Profit} &= \text{Average Profit} - \text{Normal Profit} \\
 &= \text{Rs. } 34,000 - \text{Rs. } 40,000 \\
 &= - \text{Rs. } 6,000
 \end{aligned}$$

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

