Goodwill = Super Profit X Number of years purchased

2,50,000 = Super Profit x 4

Super Profit = $\dfrac{2,50,000}{4}$ = ₹ 62,500

Super Profit = Average Profit – Normal profit

62,500 = 2,00,000 – Normal Profit

Normal Profit = 2,00,000 – 62,500 = 1,37,500

Normal Profit = Capital Employed x Normal Rate of Return

1,37,500 = Capital Employed x 10%

Capital Employed = $\dfrac{1,37,500}{10\%}$ = ₹ 13,75,000