

$$\text{Goodwill} = \frac{\text{Average Profit} \times 100}{\text{Normal Rate of Return}} - \text{Net Assets or Average Capital Employed}$$

$$\text{Average Profit} = ₹1,00,000$$

$$\text{Net Assets} = 2,50,000 + 2,50,000 + 30,000 + 20,000 = ₹ 5,50,000$$

$$\text{Goodwill} = \frac{1,00,000 \times 100}{10} - 5,50,000$$

$$\text{Goodwill} = 10,00,000 - 5,50,000 = ₹ 4,50,000$$

