

## KUSHAGRA PUBLICATIONS PVT. LTD.

204, GAURAV TOWER,  
MALVIYA NAGAR, JAIPUR  
0141-4011152, 9829244700  
CIN: U22121RJ1995PTC009474

### Profit & Loss A/c

1-Apr-2020 to 31-Mar-2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Opening Stock	<b>7,72,559.00</b>	<b>Sales Accounts</b>	
<i>NEWSPRINT</i>	7,23,866.00	<b>Direct Incomes</b>	<b>1,51,34,950.65</b>
<i>PLATE</i>	12,993.00	<i>Advertisement Sales (Jaipur)</i>	1,19,85,629.09
<i>PRINTING INK</i>	35,700.00	<i>NEWS PAPER SALES</i>	29,94,654.00
<b>Purchase Accounts</b>	<b>10,08,453.60</b>	<i>Premium On Advt.</i>	80,804.81
<i>INK</i>	92,500.00	<i>SUNDRY CREDIT BALANCES W/OFF</i>	73,862.75
<i>NEWSPRINT</i>	5,45,589.20	Closing Stock	<b>2,44,180.00</b>
<i>PLATE</i>	3,70,364.40	<i>NEWSPRINT</i>	1,16,240.00
<b>Direct Expenses</b>	<b>7,51,547.46</b>	<i>PLATE</i>	57,240.00
<i>DONATION</i>	3,100.00	<i>PRINTING INK</i>	70,700.00
<i>ELECTRIC MAINTENANCE EXP.</i>	27,390.00		
<i>Loading &amp; Unloading Exp.</i>	2,390.00		
<i>MACHINE MAINTANANCE (Unregistered)</i>	1,09,363.00		
<i>Machine Maintenance (Registered)</i>	55,069.96		
<i>PACKING EXPENSES</i>	8,970.00		
<i>Packing Exp. Unregistered</i>	37,000.00		
<i>Pasting Exp. Unregistered</i>	80,800.00		
<i>PLATE MAKING EXP.</i>	20,700.00		
<i>PRINTING CHARGES</i>	1,00,462.50		
<i>PRODUCTION EXP.</i>	76,670.00		
<i>PRODUCTION EXPENSES</i>	90,168.00		
<i>SUNDRY DEBIT BALANCES W/OFF</i>	1,39,464.00		
Gross Profit c/o	<b>1,28,46,570.59</b>		
	<b>1,53,79,130.65</b>		<b>1,53,79,130.65</b>
<b>Indirect Expenses</b>	<b>1,49,42,590.75</b>	Gross Profit b/f	<b>1,28,46,570.59</b>
<i>ADD. DESIGNING</i>	92,200.00	<b>Indirect Incomes</b>	<b>13,38,856.74</b>
<i>Advertisement Discount</i>	2,566.00	<i>DISCOUNT</i>	9,739.00
<i>ADVERTISEMENT &amp; PUBLICITY</i>	77,500.00	<i>Editorial Content</i>	99,000.00
<i>ADVERTISEMENT &amp; PUBLICITY (UNREGISTERED)</i>	500.00	<i>GOI EX GRATIA INTEREST INCOME</i>	7,022.84
<i>BANK CHARGES</i>	2,499.29	<i>INTEREST ON SEC. (INCOME)</i>	13,195.00
<i>Bank Charges (Registered)</i>	4,678.57	<i>NEWSPRINT SALES</i>	4,598.00
<i>BUILDING REP. &amp; MAINTANANCE (UNREGISTERED)</i>	1,44,496.00	<i>ONLINE SUBSCRIPTION SALES</i>	30,140.00
<i>Business Expenses (Unregistered)</i>	4,644.00	<i>PLASTIC WASTE</i>	2,136.00
<i>BUSINESS EXP. (REGISTERED)</i>	26,000.00	<i>PLATE WASTE</i>	1,56,406.00
<i>COMMISSION ON ADVT</i>	3,47,957.00	<i>Printing Job Work</i>	3,03,287.00
<i>COMMISSION ON ADVT (Registered)</i>	42,273.00	<i>Printing Job Work @12%</i>	10,000.00
<i>Computer Expenses (Registered)</i>	1,95,750.28	<i>PRINT WASTE</i>	61,021.90
<i>COMPUTER EXPENSES( Unregistered)</i>	1,610.00		

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<b>Particulars</b>	<b>1-Apr-2020 to 31-Mar-2021</b>	<b>Particulars</b>	<b>1-Apr-2020 to 31-Mar-2021</b>
CONVEYANCE EXPENSES REIMBURSEMENT	3,18,587.00	Raddi	10,007.00
COURIER CHARGES	3,489.00	Rent Income	6,32,304.00
DEARNESS ALLOWANCE	3,715.00		
DELIVERY & DISTRIBUTION EXP.	10,32,117.00		
DEPRECIATION	8,00,000.00		
Diwali Exp. A/c.	95,731.00		
DIWALI EXPENSES REGISTERED	6,700.00		
EDITOR WELFARE (EXP.)	11,984.00		
EDUCATION ALLOWANCE	2,03,148.00		
ELECTRICITY EXPENSES	1,46,263.00		
ENTERTAINMENT ALLOWANCE	1,050.00		
E.S.I. EMPLOYER'S CONTRIBUTION	62,420.00		
Gardning Exp. Unregistered	2,250.00		
GRATUITY	6,04,219.00		
GST EXP. A/C.	17,870.00		
GST INPUT DISALLOWED @25%	45,156.01		
HARD DUTY ALLOWANCE	21,250.00		
HOUSE RENT ALLOWANCE	30,593.00		
HOUSE RENT ALLOWANCE (EDITOR)	1,50,000.00		
INSURANCE EXPENSES	68,947.10		
INTEREST ON COLL ICICI BANK	65,865.14		
Interest on Loan A/c	12,56,213.00		
Interest on Security	64,198.15		
INTEREST ON TDS	96.00		
Leave Salary	67,715.00		
LEGAL & PROFESSIONAL FEE	36,400.00		
MEDICAL ALLOWANCE	2,448.00		
MEMBERSHIP & SUBS FEE	15,000.00		
NEWS COLLECTION EXPENSES	5,60,684.00		
NEWS PAPER & BOOKS EXPENSES	22,056.00		
Newspaper Unsold & Packet Lost	64,063.32		
NEWS SUBSCRIPTION EXPENSES	49,500.00		
NEWS SUBSCRIPTION EXPENSES (Registered)	1,03,141.00		
N.P.A. DISCOUNT	18,917.00		
OFFICE EXPENSES (UNREGISTERED)	1,40,621.00		
Office Exp. (Registered)	1,99,803.10		
OFFICE RENT	3,60,000.00		
Page Making (Unregistered)	1,82,600.00		
PERQUISITES TO DIRECTOR (JAI SINGH KOTHARI)	3,04,641.00		
PERQUISITES TO DIRECTOR (JITENDRA KOTHARI)	2,56,652.00		
PERQUISITES TO DIRECTOR (VAIBHAV KOTHARI)	2,13,010.00		
PERSONAL ALLOWANCE	524.00		
P.F. ADMI. CHARGES	18,167.00		
P.F. EMPLOYER'S CONTRIBUTION	2,06,498.00		
POSTAGE EXPENSES	10,160.00		
POWER & FUEL EXP.	4,18,534.00		
PRINTING & STATIONERY @18%	26,573.00		
PRINTING & STATIONERY (UNREGISTERED)	1,934.00		
REMUNERATION TO DIRECTOR	6,84,300.00		
REPAIR AND MAINTENANCE (REGISTERED/EXEMPT)	4,268.64		
REPAIR & MAINTENANCE (UNREGISTERED)	48,060.00		
		Nett Loss	<b>7,57,163.42</b>

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<b>Particulars</b>	<b>1-Apr-2020 to 31-Mar-2021</b>	<b>Particulars</b>	<b>1-Apr-2020 to 31-Mar-2021</b>
Repair & Maintenance (Vehicle) (Registered/Exempted)	68,238.00		
<b>RIICO CHARGES</b>	<b>42,900.00</b>		
Round Off	26.49		
<b>SALARY &amp; WAGES</b>	<b>19,31,060.00</b>		
<b>SPECIAL ALLOWANCES</b>	<b>1,97,727.00</b>		
STAFF WELFARE (REGISTERED/EXEMPT)	1,94,698.00		
<b>TDS FEES</b>	<b>466.07</b>		
Telephone Expenses (Registered)	97,015.50		
TELEPHONE EXPENSES REIMBURSEMENT	59,096.68		
TELEPHONE EXPENSES (UNREGISTERED)	150.00		
<b>Trade Discount</b>	<b>11,75,426.31</b>		
TRADE DISCOUNT FOR NPA	8,24,065.10		
TRANSPORTATION ALLOWANCE	1,55,913.00		
<b>Transportation Exp.</b>	<b>407.00</b>		
TRAVELLING EXPENSES REIMBURSEMENT	1,28,450.00		
<b>VARIABLE PAY</b>	<b>1,096.00</b>		
<b>WEBSITE EXPENSES</b>	<b>95,050.00</b>		
<b>Total</b>	<b>1,49,42,590.75</b>	<b>Total</b>	<b>1,49,42,590.75</b>