

$$\begin{aligned} \text{Total CP} &= \frac{400000}{21} + \frac{200000}{9} \\ &= \frac{1200000 + 1400000}{63} \\ &= \text{Rs } \frac{2600000}{63} \end{aligned}$$

loss %

$$\begin{aligned} &= \frac{\text{TCP} - \text{TSP}}{\text{TCP}} \times 100 \\ &= \frac{\frac{2600000}{63} - \frac{400000}{1}}{\frac{2600000}{63}} \times 100 \\ &= \frac{2600000 - 2520000}{\frac{2600000}{63}} \times 100 \\ &= \frac{80000}{\frac{2600000}{63}} \times 100 \\ &= \frac{80000 \times 63}{2600000} \times 100 \\ &= \frac{40}{13} \\ &= 3\frac{1}{13} \end{aligned}$$

$$\begin{aligned} \text{loss} &= \text{TCP} - \text{TSP} = \frac{80000}{63} \\ &= \text{Rs } 1269.84 \end{aligned}$$