



**MATHEMATICS - Grade 2**

**Quarter 2 - Module 6 Solve problems involving subtraction where both numbers are less than 100**

**Self-Learning Module (SLM)**

**MATATAG Curriculum**

**First Edition, 2025**

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**Development Team of the Module**

**Writer: Rachelle D. Cruzada**

**Editor: Roy E. Soberano**

**Reviewer: Rona L. Bred**

**Illustrator: Nessie Joana D. Magoncia**

**Layout Artist: Leonora R. Po**

**Art Designer: Julius Cesar D. Meneses**

**Management Team:**

**Gildo G. Mosqueda, CEO VI - Schools Division Superintendent**

**Gilbert B. Barrera, CESE - Assistant Schools Division Superintendent**

**Arlene Rosa G. Arquiza - Chief ES, Curriculum Implementation Division**

**Ivy P. Lamintao - Education Program Supervisor, LRMS**

**Rona L. Bred - Education Program Supervisor, Mathematics**

**Joey M. Lozano - Information Technology Officer I**

**Leonora R. Po - Project Development Officer II, LRMS**

**Delia P. Eliarda - Librarian II**

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Office Address: Alunan Highway, Poblacion, Tacurong City 9800

Telephone Numbers: 09190656425/064-562-4880

E-mail Address: tacurong.city@deped.gov.ph

# Introductory Message

This Self-Learning Module (SLM) is prepared so that you, our dear learners, can continue your studies and learn while at home. Activities, questions, directions, exercises, and discussions are clearly stated for you to understand each lesson.

Each SLM is composed of different parts. Each part shall guide you step-by-step as you discover and understand the lesson prepared for you.

A Pre-test is provided to measure your prior knowledge on lessons in each SLM. This will tell if you need to proceed on completing this module, or if you need to ask your facilitator or your teacher's assistance for better understanding of the lesson. At the end of each module, you need to answer the post-test to self-check your learning. Answer keys are provided for each activity and test. We trust that you will be honest in using these.

In addition to the material in the main text, Notes to the Teachers are also provided to the facilitators and parents for strategies and reminders on how they can best help you on your home-based learning.

Please use this module with care. Do not put unnecessary marks on any part of this SLM. Use a separate sheet of paper in answering the exercises and tests. Read carefully the instructions before performing each task.

If you have any questions in using this SLM or any difficulty in doing the tasks in this module, do not hesitate to consult your teachers or facilitator.

Thank you.

# For the learner

Welcome to the Mathematics - Grade 2 Self-Learning Module (SLM) on Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100, with and without regrouping!

In this learning resource, you will have the opportunity to enjoy and successfully achieve relevant competencies at your own pace.

This module offers fun and meaningful opportunities for both guided and independent learning. You will engage with the material and become an active participant in your learning journey.

This module has the following parts and corresponding icons:



**What I Need to Know**

This gives you an idea of the skills or competencies you are expected to learn in the module.



**What I Know**

This part includes an activity that aims to check what you already know about the lesson to take. If you get all the answers correctly, you may decide to skip this part.



**What's In**

This is a brief drill or review to help you link the current lesson with the previous one.



**What's New**

In this portion, the new lesson is introduced to you in various ways such as through a story, a song, a poem, a problem opener, an activity or a situation.



**What is It**

This section provides a brief discussion of the lesson. This aims to help you discover and understand new concepts and skills.



**What's More**

This comprises activities for independent practice to concretize your understanding and skills about the topic. You may check the answers to the exercises using the Answer Key at the end of the module.

**What I Have Learned**

This includes questions or blank sentence/ paragraph to be filled in to process what you learned from the lesson.

**What I Can Do**

This section provides an activity which will help you transfer your new knowledge or skill into real life situations or events.

**Assessment**

This is a task which aims to evaluate your level of mastery in achieving the learning competency.

**Additional Activities**

In this portion, another activity is given to you to enrich your knowledge or skill of the lesson learned. It also ensures retention of learned concepts.

**Answer Key**

This contains answers to all activities in the module.

At the end of this module, you will also find:

**References**

This is a list of all sources used in developing this module.

The following are some reminders in using this module:

1. Use the module with care. Avoid unnecessary mark/s on any part of the module. Use a separate sheet of paper in answering the exercises.
2. Answer *What I Know* before moving on to the other activities included in the module.
3. Carefully read the instructions before doing each task.
4. Observe honesty and integrity in doing the tasks and in checking your answers.
5. Finish the task at hand before proceeding to the next.
6. Return this module to your teacher/facilitator once you are through with it.

If you encounter any difficulty in doing the tasks in this module, consult your teacher or facilitator. Always bear in mind that you are not alone. We hope that through this material, you will experience meaningful learning and gain a deep understanding of the relevant competencies.

## For the facilitator

Welcome to the Mathematics Grade 2 Self-Learning Module on Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100, with and without regrouping!

The Curriculum Implementation Division (CID) through the Learning Resource Management Section (LRMS) launched this module in cooperation with the Division's Teacher Developers, Learning Resource Evaluators (LREs), Information and Technology Officer, and subject matter experts in Mathematics and English. This has been especially developed, quality-assured, and validated to enable you to help the learners overcome their educational obstacles—personal, social, and economic—while meeting the standards outlined in the MATATAG Curriculum.

This learning resource hopes to engage the learners in guided and independent learning activities. It further aims to help them acquire the needed 21<sup>st</sup> century skills while taking into consideration their needs and circumstances.

As a facilitator, you are expected to orient the learners on how to use this module. You also need to keep track of their progress while allowing them to manage their learning. In addition, you are enjoined to encourage and assist the learners as they do the tasks contained in the module.

# MATHEMATICS

Quarter 2 - Module 6

Solve problems involving subtraction  
where both numbers are less than 100



## What I Need to Know

This module was designed and created to let the learners, parents, and teachers to work collaboratively for the learners to improve knowledge in Mathematics subject. It is important to note that learning modules are important because they help improve course content, offer flexible learning, increase learner engagement, and help simplify the learning process.

For the learners, read the lesson thoroughly and answer all the questions with correctness and accuracy. In this module, learners will be able to learn how to solve problems involving subtraction.

This module is composed of two lessons:

- **Lesson 1** – Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100 without regrouping.
- **Lesson 2** – Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100 with regrouping.

### Objectives:

At the end of this module, you are expected to:

- Solve problems (given orally or in pictures) involving subtraction where both numbers are less than 100 without regrouping.
- Solve problems (given orally or in pictures) involving subtraction where both numbers are less than 100 with regrouping.



## What I Know

Hello learners! Today, we're going to solve subtraction problems where both numbers are less than 100. Before we start, let us see what you already know about subtraction. Are you ready?

**Directions:** Solve the following problems involving subtraction, with and without regrouping.

1. The mother went to a market and bought 12 pieces of rambutan for her child. She gave 5 pieces to her child. How many rambutan were left to the mother?
  - a. 17 pieces
  - b. 13 pieces
  - c. 7 pieces
  - d. 3 pieces
2. Ana had 29 puto while Pepito has 40 puto. How many puto does Pepito have than Ana?
  - a. 69 puto
  - b. 21 puto
  - c. 19 puto
  - d. 11 puto
3. Teacher Mario has 25 pencils. He gave 10 pencils to group 1 as a reward for their group activity. How many pencils does Teacher Mario have left?
  - a. 35 pencils
  - b. 15 pencils
  - c. 10 pencils
  - d. 5 pencils

4. Manuel had 87 marbles. He gave 15 marbles to Joselito and 6 to Ramil. How many marbles does he have left?
- a. 81 marbles
  - b. 78 marbles
  - c. 72 marbles
  - d. 66 marbles
5. The aquarium has a lot of fish. They bought 18 more fish, and now the aquarium has 45 fish. How many fish did the aquarium have at the beginning?
- a. 72 fishes
  - b. 63 fishes
  - c. 33 fishes
  - d. 27 fishes

# Lesson 1 - Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100, without regrouping



## What's In

Good day learner! Before we begin our new lesson, let us take a look at something you already know. Do you remember how to subtract numbers?

**Directions:** Find the answer to the following subtraction sentence.

1) 
$$\begin{array}{r} 5 \\ - 2 \\ \hline \end{array}$$

- a. 1
- b. 2
- c. 3
- d. 4

2) 
$$\begin{array}{r} 10 \\ - 5 \\ \hline \end{array}$$

- a. 5
- b. 6
- c. 7
- d. 8

3) 
$$\begin{array}{r} 27 \\ - 14 \\ \hline \end{array}$$

- a. 11
- b. 13
- c. 15
- d. 17



## What's New

Hello again learner! Today, you are going to solve problems involving subtraction in a fun and exciting way. Are you ready? Here is an example problem.

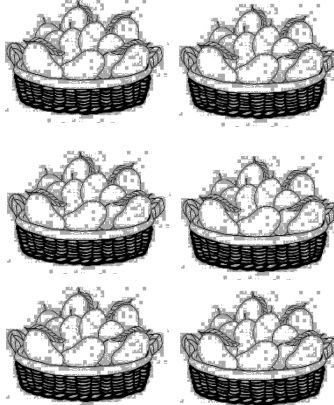
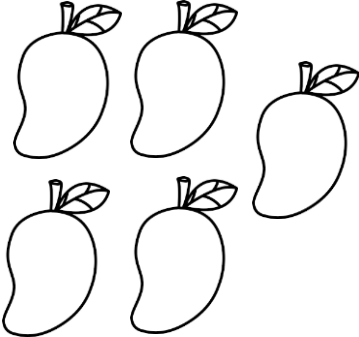
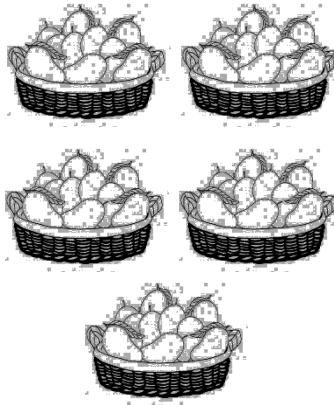
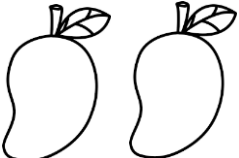

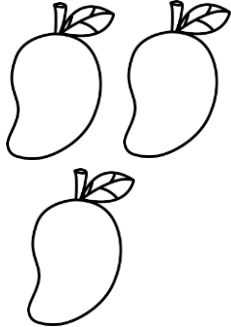
Let us learn more about how subtraction works when both numbers are less than 100 and there is no need to regroup.

### Problem Opener:

Mrs. Santos harvested 65 pieces of mangoes while Mr. Reyes harvested 52 pieces. How many more pieces of mangoes did Mr. Santos harvest than Mr. Reyes?

Tens	Ones
6	5
5	2
1	3

To help you understand the situation better, the picture below illustrates the problem.

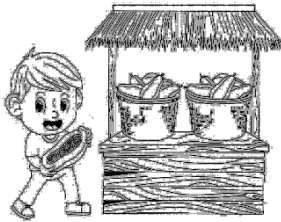
	Tens	Ones
Number of mangoes harvested by Mrs. Santos		
Number of mangoes harvested by Mr. Reyes		
Number of mangoes harvested by Mrs. Santos more than Mr. Reyes		



## What's More

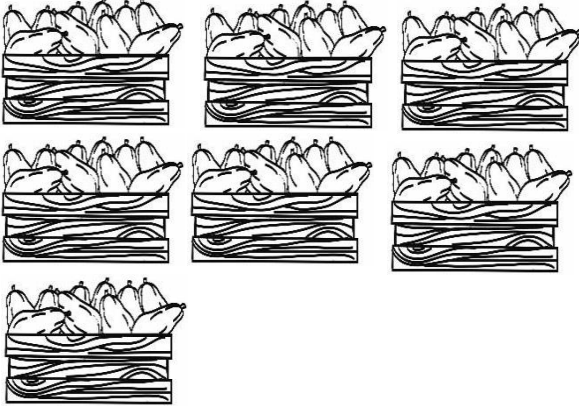
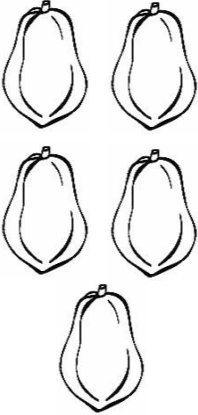
You did a wonderful job in the last activity!

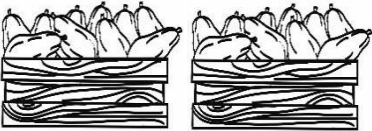
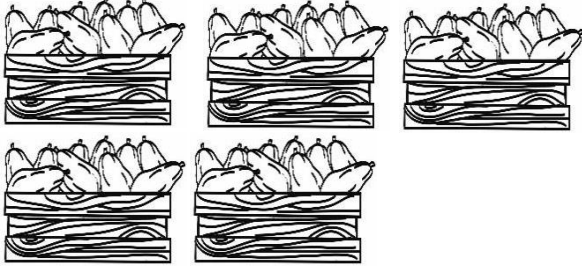
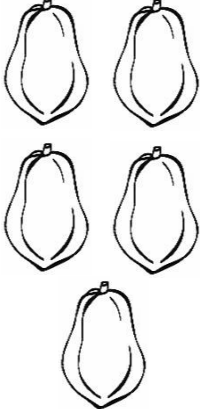
Now, read and understand the situation carefully, then answer the questions that follow.



Thomas gathered 75 papayas. He sold some of the papayas, and 20 were left. How many papayas did he sell?

Tens	Ones

	Tens	Ones
Thomas number of gathered papayas		

Number of papayas left to Thomas		
Number of papayas sold by Thomas		

These steps can be followed to answer the situation.

1. **A** – What is **ASKED**?
  - a. How many papayas did he sell?
  - b. How many papayas were gathered?
  - c. How many papayas were eaten?
  - d. How many papayas were planted?
  
2. **G** – What are the **GIVEN FACTS**?
  - a. 65 and 20 pieces of papayas
  - b. 75 and 20 pieces of papayas
  - c. 50 and 20 pieces of papayas
  - d. 57 and 20 pieces of papayas
  
3. **O** – What **OPERATION/S** to be used?
  - a. Addition
  - b. Subtraction
  - c. Multiplication
  - d. Division

4. **N** – What is the **NUMBER SENTENCE**?

- a.  $75 - 20 = N$
- b.  $75 + 20 = N$
- c.  $75 \times 20 = N$
- d.  $75 \div 20 = N$

5. **S** – What is the **SOLUTION** to the problem?

a. 
$$\begin{array}{r} 75 \\ + 20 \\ \hline 95 \end{array}$$

c. 
$$\begin{array}{r} 75 \\ - 20 \\ \hline 55 \end{array}$$

b. 
$$\begin{array}{r} 70 \\ + 20 \\ \hline 90 \end{array}$$

d. 
$$\begin{array}{r} 70 \\ - 20 \\ \hline 50 \end{array}$$

6. **A** – What is the complete **ANSWER**?

- a. Thomas sold 55 papayas.
- b. Thomas gathered 55 papayas.
- c. Thomas ate 55 papayas.
- d. Thomas planted 55 papayas.



## What I have learned

You did a great job today! Now it is time to think about everything you have learned.

In solving problems involving subtraction where both numbers are less than 100, **without regrouping**:

Draw the correct number of objects to represent the pictures in Tens and in Ones place;

Put the correct number of objects in the column that corresponds to the pictures; and

Subtract the numbers in Tens and in Ones place to get the answer.



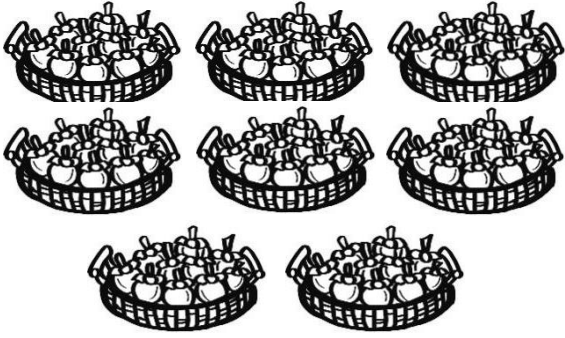
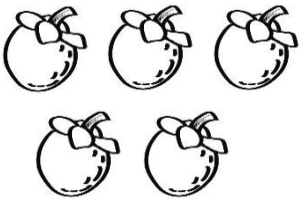

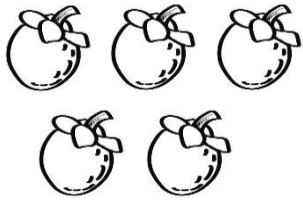

## What I can do

**Directions:** Read and understand the situation carefully. Count the number of objects in the Tens and Ones places and write the correct numbers in the table. Subtract the numbers in the right table to find the answer.

Carla harvested 85 mangosteens. She gave 45 to her neighbor. How many mangosteens were left?



Tens	Ones

	Tens	Ones
Number of mangosteens harvested by Carla		
Number of mangosteens given to her neighbor		
Number of mangosteens left to Carla		



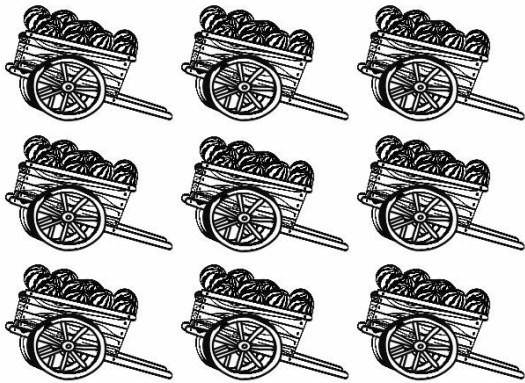
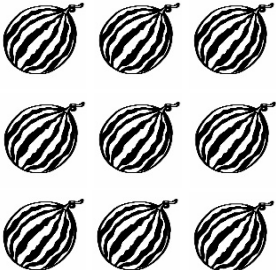
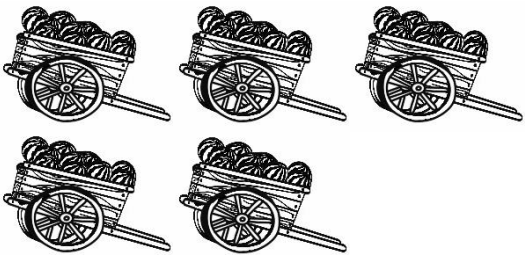

## Assessment

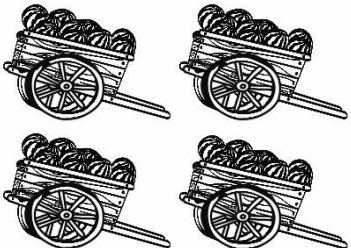
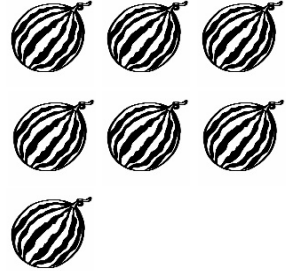
**Directions:** Read and understand the situation carefully, then answer the questions that follow.

In a farm, Mang Lino had 99 watermelons. He gave 52 of them to his neighbors. How many watermelons does Mang Lino have left?



Complete the table by writing the correct number of watermelons in each box then subtract the numbers to find the answer.

	Tens	Ones
Number of watermelons Mang Lino have.		
Number of watermelons given to his neighbor.		

	Tens	Ones
Number of watermelons left to Mang Lino.		

Tens	Ones



## Additional Activities

Directions: Subtract the numbers below.

$$\begin{array}{r} 1) \quad 83 \\ - 72 \\ \hline \end{array}$$

$$\begin{array}{r} 3) \quad 36 \\ - 24 \\ \hline \end{array}$$

$$\begin{array}{r} 5) \quad 68 \\ - 28 \\ \hline \end{array}$$

$$\begin{array}{r} 2) \quad 95 \\ - 65 \\ \hline \end{array}$$

$$\begin{array}{r} 4) \quad 97 \\ - 45 \\ \hline \end{array}$$

# Lesson 2 - Solving problems (given orally or in pictures) involving subtraction where both numbers are less than 100, with regrouping



## What's In

Good job learner! Now, let us review what you have learned about subtraction with regrouping.

**Directions:** Answer the questions about subtracting whole numbers.

$$\begin{array}{r} 1) \quad 12 \\ \quad - 5 \\ \hline \end{array}$$

- a. 1
- b. 3
- c. 5
- d. 7

$$\begin{array}{r} 2) \quad 24 \\ \quad - 17 \\ \hline \end{array}$$

- a. 5
- b. 6
- c. 7
- d. 8

$$\begin{array}{r} 3) \quad 35 \\ \quad - 18 \\ \hline \end{array}$$

- a. 10
- b. 13
- c. 17
- d. 23

$$\begin{array}{r} 4) \quad 80 \\ \quad - 63 \\ \hline \end{array}$$

- a. 7
- b. 17
- c. 27
- d. 37

$$\begin{array}{r} 5) \quad 93 \\ \quad - 66 \\ \hline \end{array}$$

- a. 27
- b. 31
- c. 43
- d. 70



## What's New

Today you are going to learn something new! You are going to solve subtraction problems where you need to *borrow* or *regroup*. Are you ready?

### Problem Opener:

Noel picked 62 squashes. He gave 24 to his cousins. How many squashes were left?





# What is It

Tens	Ones
5 <del>8</del>	12 <del>2</del>
2	4
3	8

To help you understand the situation better, the picture below illustrates the problem.

	Tens	Ones
Number of squash picked by Noel		
Number of squash given to his cousins		
Number of squash left to Noel		

Let us take a look at the problem.

Noel picked 62 squashes. He gave 24 to his cousins. How many squashes were left?

As we write the problem, 62 is our **minuend**, the bigger number from which we subtract another number. Twenty-four (24) is the **subtrahend**, which is the smaller number, being subtracted from the bigger number.

The result of the subtraction is called the **difference**. To illustrate,

$$\begin{array}{r} 62 \text{ minuend} \\ - 24 \text{ subtrahend} \\ \hline 38 \text{ difference} \end{array}$$

Tens	Ones
5 <del>6</del>	12 <del>2</del>
- 2	4
<b>3</b>	<b>8</b>

Table at the left shows that number 2 is in ones place. Since 2 is less than 4, we cannot subtract it directly. We will borrow 1 tens from the number in the tens place. So, 2 will become 12 and 6 in the tens place will become 5.

Tens	Ones
5	12
- 2	4
<b>3</b>	<b>8</b>

$$12 - 4 = 8$$

$$5 - 2 = 3$$

Therefore, the difference between 62 and 24 is **38**.



## What's More

Now that you understand how to subtract with regrouping, let us practice more!




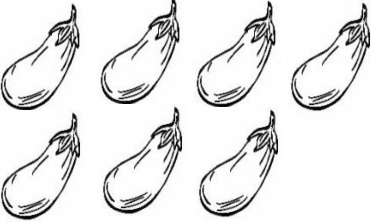
**Directions:** Read and understand the situation carefully, then answer the questions that follow.

There were thirty-six (36) eggplants in all. Nineteen (19) eggplants were sold. How many eggplants remained?



Tens	Ones

	Tens	Ones
Number of eggplants.		

	Tens	Ones
Number of sold eggplants.		
Number of eggplants remained.		

These styles can be followed to answer the situation.

1) **A** – What is **ASKED**?

- How many eggplants did he sell?
- How many eggplants remained?
- How many eggplants were eaten?
- How many eggplants were planted?

2) **G** – What are the **GIVEN FACTS**?

- 36 and 19 eggplants
- 39 and 16 eggplants
- 96 and 39 eggplants
- 93 and 69 eggplants

3) **O** – What **OPERATION/S** to be used?

- Addition
- Subtraction
- Multiplication
- Division

4) **N** – What is the **NUMBER SENTENCE**?

a.  $36 + 19 = N$

b.  $36 - 19 = N$

c.  $36 \times 19 = N$

d.  $36 \div 19 = N$

5) **S** – What is the **SOLUTION** to the problem?

$$\begin{array}{r} 1 \\ \text{a. } 36 \\ + 19 \\ \hline 55 \end{array}$$

$$\begin{array}{r} \text{b. } 19 \\ - 36 \\ \hline 23 \end{array}$$

$$\begin{array}{r} 216 \\ \text{c. } ~~36~~ \\ - 19 \\ \hline 17 \end{array}$$

$$\begin{array}{r} 11 \\ \text{d. } 19 \\ - 36 \\ \hline 83 \end{array}$$

6) **A** – What is the complete **ANSWER**?

a. There were 17 eggplants sold.

b. There were 17 eggplants remained.

c. There were 17 eggplants eaten.

d. There were 17 eggplants planted.



## What I have learned

Today, you learned how to subtract by borrowing from the tens place. Let us talk about what you learned.

In solving problems involving subtraction where both numbers are less than 100, **with regrouping**:

- Determine the minuend and the subtrahend;
- Draw the correct number of objects to represent the pictures in Tens and in Ones place;
- Put the correct number of objects in the column that corresponds to the pictures;
- Remember to borrow from tens place before subtracting the numbers; and
- Subtract the numbers in Tens and in Ones place to get the difference.



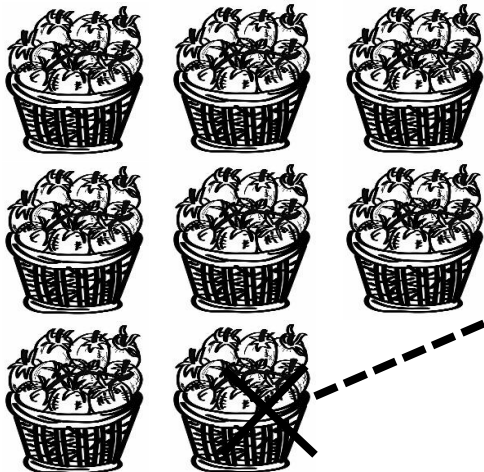
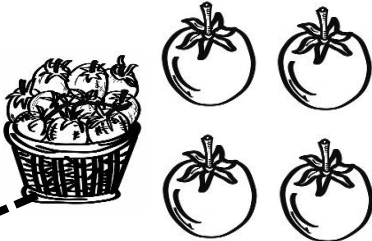
## What I can do


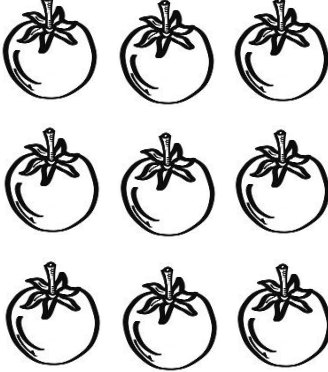

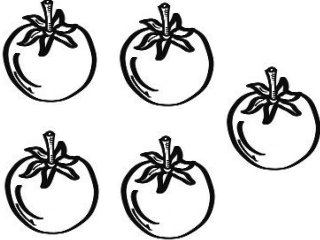
**Directions:** Read and understand the situation carefully. Count the number of objects in the Tens and Ones places, then write the correct number in the table. Subtract the numbers in the right table to find the answer.

There are 84 tomatoes in the kitchen of Aling Nena. She used forty-nine (49) tomatoes in cooking. How many tomatoes were left?



Tens	Ones

	Tens	Ones
Number of tomatoes in the kitchen of Aling Nena		

	Tens	Ones
Number of tomatoes she used in cooking		
Number of tomatoes left		



## Assessment

**Directions:** Read and understand the situation carefully, then answer the question that follow.

There are 96 potatoes for sale and 57 were sold. How many potatoes were left?



Complete the table by putting the corresponding number of potatoes in each box and subtract the numbers to find the answer.

	Tens	Ones
Number of potatoes for sale		
Number of sold potatoes		
Number of potatoes left		

Tens	Ones



## Additional Activities

Directions: Subtract the numbers below.

$$\begin{array}{r} 1) \quad 90 \\ \quad - 63 \\ \hline \end{array}$$

$$\begin{array}{r} 4) \quad 72 \\ \quad - 27 \\ \hline \end{array}$$

$$\begin{array}{r} 2) \quad 88 \\ \quad - 59 \\ \hline \end{array}$$

$$\begin{array}{r} 5) \quad 91 \\ \quad - 19 \\ \hline \end{array}$$

$$\begin{array}{r} 3) \quad 42 \\ \quad - 18 \\ \hline \end{array}$$

# Answer Key

Lesson 2

What's In

a  
b  
c  
c  
d

What's More

$$\begin{array}{r} 216 \\ - 88 \\ \hline 127 \end{array}$$

What I can do

b  
c  
b  
a  
b

Assessment

$$\begin{array}{r} 816 \\ - 57 \\ \hline 759 \end{array}$$

Additional Activities

27  
29  
24  
45  
72

Lesson 1

What I know

c  
d  
b  
d  
d

What's In

c  
a  
b  
d  
a

What's More

$$\begin{array}{r} 75 \\ - 20 \\ \hline 55 \end{array}$$

What I can do

a  
b  
a  
c

Assessment

$$\begin{array}{r} 40 \\ - 45 \\ \hline 85 \end{array}$$

Additional Activities

$$\begin{array}{r} 47 \\ - 52 \\ \hline 99 \end{array}$$

11  
30  
12  
52  
40

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## DISCLAIMER

This Self-learning Module (SLM) in **MATHEMATICS 2 Quarter 2 Module 6** titled **“Solve problems involving subtraction where both numbers are less than 100”** was developed by SDO TACURONG with the primary objective of preparing for and addressing the demands of the MATATAG Curriculum. Contents of this module were based on DepEd’s Learning Competencies anchored on the MATATAG Curriculum. This is a supplementary material to be used by all learners of Tacurong City in all public schools beginning SY 2024-2025. The process of LR development was observed in the production of this module. This is version **1.0**. We highly encourage feedback, comments, and recommendations.

For inquiries or feedback, please write or call:

**Schools Division Office of Tacurong City  
Learning Resource Management Section (LRMS)**

Alunan Highway, Poblacion, Tacurong City 9800  
Telephone Numbers: 09190656425/064-562-4880  
Email Address: [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)