## Evaluating Numeracy of Language Models as a Natural Language Inference Task

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#### Abstract

While recent advancements in large language models (LLMs) have enhanced their capabilities to solve mathematical problems, other aspects of numeracy remain underexplored. In this paper, we propose a benchmark to evaluate the ability of language models to perform basic numeracy tasks. We frame numeracy as a Natural Language Inference (NLI) task to assess the models' ability to understand both numbers and language contexts. We evaluate 49 language models (LMs), including fine-tuned LMs on NLI datasets, instruction-tuned LLMs, and specialized math-LLMs. Our findings reveal three main insights: (1) LLMs only clearly outperform smaller LMs in arithmetic tasks, indicating that mathematical reasoning cannot be generalized to other numeracy skills such as number comparison and normalization; (2) while most language models achieve fair to good accuracy for NLI entailment cases, they still struggle to predict contradiction and neutral cases; and (3) the robustness of language models' numeracy capabilities needs improvement, particularly in understanding the semantics and pragmatics of numbers in linguistic contexts.

## 1 Introduction

Language models (LMs) have made significant strides in the field of natural language processing (NLP) and proven to be highly adaptable to a diverse array of language-related tasks. Current benchmarks for LMs on numerical reasoning predominantly focus on answering math questions derived from test material, such as standardized assessments (Hendrycks et al., 2021; Cobbe et al., 2021; Liu et al., 2024; He et al., 2024). Recent results show remarkable progress of very large language models to decipher complex mathematics problems, such as word problems with multiple unknown variables and non-linear equations (Lu et al., 2023; Ahn et al., 2024). While solving mathematical challenges gain increasing attention in the research community, the application of numerical reasoning to real-world scenarios remains relatively unexplored. In such contexts, LLMs must not only be able to answer numerical questions but also verify the correctness of natural language text containing numerical information. It is important to expand the evaluation paradigm to include more application-oriented tasks where numerical reasoning plays a central role. For instance, fact-checking involves verifying numerical claims from textual data (Thorne and Vlachos, 2017; Venktesh et al., 2024) or scientific hypothesis testing requires numerical interpretation<sup>1</sup> (Lehman et al., 2019). Successful numerical reasoning in such tasks requires not only mathematical problem solving, but also a comprehension of numerical concepts (Wallace et al., 2019; Thawani et al., 2021a).

We investigate the performance of language models on foundational numeracy tasks. We test not only arithmetic reasoning but also two other essential numeracy skills, i.e., comparing numbers and understanding a number when expressed in different syntactic formats (e.g., "three" vs "3"). Our evaluation adapts natural language inference (NLI) tasks to assess the numeracy capability of language models. We analyze how well a model can use numerical information in context to make inferences or draw conclusions. Models are evaluated on their ability to disambiguate and reason about potentially conflicting information in text. NLI tasks need to deal with ambiguity, which is common when working with numerical information. Moreover, NLI tasks offer a broader evaluation of a model's overall language comprehension, including how it handles numerical information within a larger narrative. This is in line with our goal to evaluate numerical reasoning as part of a more comprehensive language understanding capability.

<sup>&</sup>lt;sup>1</sup>e.g., verifying a finding "The new drug reduced symptoms by 25% more than a placebo." from a clinical trial result.

Premise	Hypothesis	Label
BASIC ARITHMETIC		
Sam had 9 dimes in his bank and his dad gave him 7 dimes.	Sam has 16 dimes now.	Е
Sam had 9 dimes in his bank and his dad gave him 7 dimes.	Sam has 7 dimes now.	С
Sam had 9 dimes in his bank and his dad gave him more dimes.	Sam has 16 dimes now.	Ν
NUMBER COMPARISON		
Rasik walked 20 m towards north.	Rasik walked less than 80 m towards north.	Е
Rasik walked not more than 20 m towards north.	Rasik walked 40 m towards north.	С
Rasik walked less than 80 m towards north.	Rasik walked less than 20 m towards north.	Ν
Willy has 1400 crayons. Lucy has 290 crayons.	Willy has more crayons than Lucy.	Е
Willy has 1400 crayons. Lucy has 290 crayons.	Lucy has more crayons than Willy.	Ē
NUMBER NORMALIZATION		
John has a total of 16 shirts.	John has a total of sixteen shirts.	Е
John has a total of seventy six shirts.	John has a total of 16 shirts.	С
The test of this sea urchin is up to 40 mm in diameter.	The test of this sea urchin is up to 4 cm in diameter.	Е
The total weight of the hoard is 285 kilograms.	The total weight of the hoard is 285 grams.	С

Table 1: Examples of premise and hypothesis pairs from dataset covering three basic numeracy tasks: Basic Arithmetic, Number Comparison, and Number Normalization (E: Entailment, C: Contradiction, N: Neutral).

We introduce a benchmark consisting of over 28k sentence pairs to evaluate the numerical capabilities of language models. Our pipeline constructs diverse test sets, incorporating both existing and newly created data, by including new instances adapted from math word problems. Table 1 provides examples of this data. We conduct large-scale experiments on different pre-trained and large language models. Our findings reveal that most models achieve an F1 score below 0.75 for most Basic Arithmetic and Number Comparison tasks. Math-LLMs outperform their corresponding general-purpose models only on the Basic Arithmetic task but not on the other two tasks. On the other hand, smaller fine-tuned pre-trained language models can achieve performance comparable to large language models in both Number Comparison and Normalization tasks.

In summary, our main contributions are:

- We build a comprehensive benchmark that refines existing datasets and incorporates newly curated data for three numeracy tasks: Basic Arithmetic, Number Comparison, and Number Normalization. This benchmark serves as a valuable tool for evaluating the numerical capabilities of language models in conjunction with their language comprehension abilities.
- We conduct a large-scale empirical study on 49 open-source language models spanning 17 distinct model families using the constructed benchmark.

• Through in-depth analysis of the models' performance, we demonstrate that specialized math-based pre-training objectives do not necessarily endow models with numerical skills beyond arithmetic calculations. Furthermore, our investigation demonstrates that instruction tuning can enhance the numerical capabilities of language models.

The created dataset is released at https://github.com/rmahendra/numeracyNLI.

## 2 Related Work

Numeracy refers to the ability to understand, interpret, and use numbers (Spithourakis and Riedel, 2018; Thawani et al., 2021b). A related line of work has investigated that word embedding does not capture numeracy adequately (Naik et al., 2019; Wallace et al., 2019). Spithourakis and Riedel (2018) studied several strategies to better represent numerals in neural language models, whereas Geva et al. (2020) demonstrated that numerical reasoning skill of language models can be improved through enhanced pre-training.

Numerical reasoning ability is often investigated in the form of question answering (Xu et al., 2022; Hopkins et al., 2019), including reading comprehension (Dua et al., 2019) and math word problems (Hosseini et al., 2014; Roy and Roth, 2015; Koncel-Kedziorski et al., 2016; Huang et al., 2016; Amini et al., 2019; Miao et al., 2020; Patel et al., 2021; Cobbe et al., 2021; Hendrycks et al., 2021). Numerical comprehension in text is also explored via different tasks, i.e., masked language modeling (Berg-Kirkpatrick and Spokoyny, 2020; Pal and Baral, 2021; Park et al., 2022; Sakamoto and Aizawa, 2023) and textual entailment (Roy et al., 2015; Ravichander et al., 2019; Akhtar et al., 2023).

EQUATE (Ravichander et al., 2019) is an NLI benchmark for quantitative reasoning, consisting of five distinct test sets, three of which involve binary classification. Although it cover various quantitative phenomena, EQUATE does not systematically evaluate specific types of numeracy. NumGLUE (Mishra et al., 2022) extends numerical reasoning evaluation to a multi-task setting, incorporating machine reading, math word problems, and NLI. While our benchmark also adopts an NLI framework, it goes beyond NumGLUE's primary focus on arithmetic tasks by introducing a broader range of numeracy challenges, such as Number Comparison and Normalization.

More recently, FERMAT (Sivakumar and Moosavi, 2023) provided a fine-grained analysis of arithmetic skills by examining number representation, mathematical operations, and training dependencies. In contrast to FERMAT, which evaluates arithmetic reasoning through QA tasks, our work leverages an NLI framework for a more structured assessment of logical reasoning over numerical facts. Additionally, while FERMAT employs template-based data augmentation to evaluate accuracy across different representations, our approach extends this by incorporating formula-based augmentations to analyze robustness across language contexts and numerical magnitudes. Furthermore, our benchmark offers a more comprehensive evaluation of Number Normalization.

## **3** Basic Numeracy Framework

Evaluation of numeracy and language understanding in our framework is formulated as NLI tasks (Bowman et al., 2015). Given a pair of sentences, premise and hypothesis, the task solver is asked to determine the semantic relation between them; i.e., *entailment*, where the hypothesis is true given the premise, *contradiction*, where it is false, or *neutral*, where the truth of the hypothesis cannot be determined. The data instance in this evaluation benchmark follows the *minimal pairs* principle (Warstadt et al., 2020), in which each premise sentence has minimally changed hypothesis sentences with different label.

#### 3.1 Tasks

Basic numeracy capabilities are examined through three tasks, i.e., Basic Arithmetic, Number Comparison, and Number Normalization (Table 1). These three tasks are packaged as word problems that require numeracy which is a combination of the ability to work with numbers and understand language context.

1. Arithmetic Word Problem. Basic Arithmetic task refers to a mathematical operation that involves fundamental calculations with numbers. This task typically include basic arithmetic operations such as addition, subtraction, multiplication, and division. We do not cover complex mathematical concepts or advanced operations. Since our objective is to test basic numeracy, we constrain the arithmetic task as single-hop reasoning problem, in which all numbers needed for the calculation are provided literally in the context.

**2. Number Comparison.** Number comparison task involves the process of comparing two or more numerical values to determine their relative relationships. In such task, we evaluate whether one number is greater than, less than, or equal to another number (e.g., 10 > 5,  $1 \le 2$ ). We cover two subtasks: number with quantifier and comparative reasoning.

In the first subtask, a premise is a sentence containing numerical information and a hypothesis is a similar sentence to the premise, except for the numerical value. The original number is substituted with different number and concatenated with a quantifier. For several instances, we use the same number in both premise and hypothesis and the semantics is changed with a quantifier. In another subtask, a premise sentence comprises two or more numerical information. A hypothesis draws a hypothetical conclusion that requires comparative reasoning between the numbers in the premise.

**3. Number Normalization.** A Number Normalization task is concerned with the process of converting numerical values into a standardized or normalized format. Two types of normalization are covered in this task: numeration and measurement normalization. Numeration tests the understanding of different representation systems for a number. For example, a number in English can be written as numerical digits ('9') or text ('nine'). Measurement normalization is about recognizing whether different strings refer to same or different unit of

measurement (e.g., 'm' = 'meter', 'm'  $\neq$  'mm') and converting a numerical value when changing unit of measurement (e.g., 1 'm' = 100 'cm').

## 3.2 Data Construction

To construct a benchmark for basic numeracy framework, we collect data from different sources. We select existing NLI data with a quality assurance process. We also transform the data from other NLP tasks into NLI and auto-generate new instances by leveraging template or formula change.

#### 3.2.1 Existing NLI Data

We utilize AWP-NLI from EQUATE (Ravichander et al., 2019) for arithmetic task. We manually reviewed data and eliminated incorrect instances (incomplete hypothesis sentence or wrong label). We initially examined the numerical stress test set from Naik et al. (2018) (also part of EQUATE) for the comparison task. However, we decided to discard this data in our benchmark for two reasons: (i) Label have spurious patterns (Gururangan et al., 2018), as *neutral* instances are constructed only from *entailment* instances by swapping premise and hypothesis sentences; (ii) Many premise sentences contain multiple numbers. Since only one number is modified with quantifier, the hypothesis sentences may possess ambiguous interpretation in most cases.

## 3.2.2 Data Creation for Arithmetic Task

Several works (Demszky et al., 2018; Yin et al., 2021) harness other tasks to create NLI datasets. In this work, we recast the instances of arithmetic word problem (AWP) dataset that are originally for question answering task into NLI task. The AWP dataset consists of MultiArith, the Common-core multi-step arithmetic problem (Roy and Roth, 2015), arithmetic subset of ASDiv (Miao et al., 2020), and SVAMP (Patel et al., 2021).

For each instance of a word problem, we take the context of the question as premise. We concatenate the question with the correct answer and then transform it into a declarative sentence using Chat-GPT <sup>2</sup>. We inspect the generated sentence to ensure the correctness. We use the declarative sentence as hypothesis for an *entailment* instance. We perform coreference resolution to resolve the pronoun in the hypothesis to a named-entity or noun phrase in the premise referred to. To generate *contradiction* instance, we replace the correct number in the hypothesis with a random guess number. Unlike AWP-NLI (Ravichander et al., 2019), replacement number is not constrained within specific interval, but can be any positive number. As there is overlap between the recast AWP data with existing NLI data<sup>3</sup>, we deduplicate them in our final data.

The *neutral* case occurs when arithmetic computation cannot be performed completely in order to determine the correctness of the numerical conclusions on the hypothesis. We utilize the UMWP subset (Sun et al., 2024) to create *neutral* NLI instances. The recasting process is similar to *entailment*, except for question and answer concatenation. UMWP is derived from MultiArith, AsDiv, and SVAMP. A UMWP instance corresponds to an instance of those three AWP dataset. We concatenate the correct and incorrect answers from corresponding original AWP with the UMWP question, then transform them into hypothesis sentences.

# 3.2.3 Data Creation for Number Comparison with Quantifier Task

We pick the sentences containing numerical information as the premise. The sentences are sampled from AWP dataset and Wiki-Convert (Thawani et al., 2021a). The hypothesis is constructed by modifying the numerical quantity from the premise sentence. The modification is done by changing the number and/or inserting the quantifier ("more than" or "less than") preceding the number. Those strategies produce NLI instances with *entailment* or *contradiction* label. To create *neutral* instance, we flip the premise and hypothesis in *entailment* pair.

To improve the data variation, we generate more data by using the premise sentence from *neutral*. The hypothesis is slightly modified premise by changing the number and/or removing the quantifiers. In addition, we prefix some quantifiers with negation ("not"), either in the premise or hypothesis sentence, or both. Refer to Appendix A for details of the data variation.

## 3.2.4 Data Creation for Comparative Reasoning Subtask

A number of AsDiv and SVAMP instances are comparison word problems. Original question typically asks number difference between object being compared (usually using subtraction operation). In this task, instead of magnitude difference, we focus

<sup>&</sup>lt;sup>2</sup>https://chatgpt.com/

<sup>&</sup>lt;sup>3</sup>Several AWP-NLI instances were obtained from the same source with MultiArith

on correct relationship between compared objects. To create *contradiction* instance, we modify the hypothesis sentence by either switching syntactic position of compared entities or changing word comparator with its antonym. On the other hand, applying both modification strategies generate another *entailment* instance.

## 3.2.5 Data Creation for Number Normalization Tasks

To create the data for Number Normalization task, we sample the sentences from AWP dataset and WikiConvert. We make use of number-numeral dictionary (Gorman and Sproat, 2016) and table of unit conversion for numeration and measurement normalization subtasks, respectively. For numeration subtask, we cover numbers less than 100 and multiple of hundreds / thousands (200, ..., 3000, etc.)<sup>4</sup>. We exclude sentences where numbers are bound by quantifiers or used in estimation contexts, as identifying semantic relations becomes non-trivial when these numbers are replaced. Changing the numbers in such cases may not always contradict the original sentence.

The *entailment* instance consists of the sentence containing number as premise and similar sentence but substituting the number with its numeral synonym as hypothesis. To construct *contradiction* instances, we can apply different strategies. We pick a random guess number different to the number in the premise and use numeral representation for hypothesis sentence. Otherwise, we insert / remove part of the numeral text so it refers to a different number to that in the premise (e.g., use twenty two in the hypothesis and 22 in the premise).

For the measurement subtasks, we consider three common families of units: length (e.g., meter, feet), weight (e.g., kilogram), and area (e.g., square meter). We utilize the sentence containing number with measurement unit as premise and generate hypothesis by: (i) changing the unit with its abbreviation or writing variation (e.g., square kilometer  $\rightarrow$  km2), or (ii) converting number and unit.<sup>5</sup> The *contradiction* case is introduced by perturbing the number and/or measurement unit. As normalization is symmetric, we can expand the data with preserving label (both *entailment* and *contradiction*) by flipping the premise-hypothesis sentences.

#### **3.3** Constructing Data for Further Analysis

In addition to the data prepared following the steps in section 3.2, we generate additional data to further analyze the relationship between numeracy and literacy. We expand NLI instances by varying template formulas and numerical representations.

#### 3.3.1 Template-Formula Data Augmentation

Numeracy in natural language text is not only applying number operations but also understanding the context in which numbers are presented within the text. Identical number tuples appearing in different context may leads to dissimilar numerical interpretation and require different arithmetic operation to draw a conclusion.

To evaluate the language model's ability to understand context and interpret numbers, we prepare augmented data for the arithmetic task by combining templates and formulas. We randomly select 500 instances of the Basic Arithmetic task (100 for each arithmetic operation and another 100 neutral instances). For the non-neutral instances, we consider only those requiring a single operation with exactly two numbers in the premise  $(n_1, n_2)$ , one number is in the hypothesis  $(n_3)$ , and equation  $n_1 \ op \ n_2 = n_3$  applies,  $op \in \{+, -, \times, \div\}$ . We replace all numbers in both premise and hypothesis with placeholders, which we then used as *template*.

On the other hand, we auto-generate 500 equations, i.e.,  $4 \times 100$  correct equations for each arithmetic operation and another 100 false equations no matter chosen operator (e.g., 12 op 3 = 5). We pair each template with 10 different formula equations while each formula with 10 different templates. Hence, we collect 5000 instances in total. When template obtained from instances with addition operation is paired with addition formula, it produces entailment data. While, this template is assigned to formula with different operation (or false equation), it produces contradiction data. Templates that are originally from *neutral* instances always produce neutral instances when paired with any formula. Template and formula examples are presented in Table 3, and an illustration of the template-formula data augmentation methodology in Figure A1.

#### 3.3.2 Numerical Representation Variation

To test the capability of the model perform Number Normalization in other tasks, we prepare data for Basic Arithmetic and Number Comparison task with different representation of number. We select 500, 500, and 250 instances with balanced label

<sup>&</sup>lt;sup>4</sup>Numbers greater than 100, e.g., 234 and 9876 are rarely verbalized as numeral in the sentence

<sup>&</sup>lt;sup>5</sup>As our scope is basic numeracy, unit conversion is limited among SI unit (e.g., km to m, vice versa, but not km to mile).

	E	С	Ν		Е	С	Ν
<b>Basic Arithmetic</b>	2480	2418	971	Template-formula based data generation			
Number Comparison				Basic Arithmetic	2092	1908	1000
Number with Quantifier	2944	3724	2452				
Reasoning	488	488	_	Number representation variation			
Number Normalization				Basic Arithmetic	1200	1200	600
Numeration	494	492	_	Number with Quantifier	558	564	378
Measurement Unit	646	646	_	Comparative Reasoning	378	372	-

$(I_1)$	P: A pet store had 13 siamese cats and 5 house cats. During a sale they sold 10 cats. H: The pet store have 8 cats left.	Е
$(I_2)$	<ul><li>P: A pet store had 43 siamese cats and 32 house cats. During a sale they sold 22 cats.</li><li>H: The pet store have 53 cats left.</li></ul>	Е
(I3)	<ul><li>P: While on vacation, Rachel took 13 pictures at the zoo and 5 at the museum. She later deleted 10 of the pictures.</li><li>H: Rachel still has 8 pictures from her vacation.</li></ul>	Е
$(I_4)$	<ul><li>P: The school cafeteria ordered 43 red apples and 32 green apples for students lunches. Only 22 students wanted some fruits.</li><li>H: The cafeteria ended up with 53 extra fruits.</li></ul>	Ν
	TEMPLATE	
$\mathcal{T}_1$	P: A pet store had ··· siamese cats and ··· house cats. During a sale they sold ··· cats. H: The pet store have ··· cats left.	
	FORMULA	
$egin{array}{c} \mathcal{F}_1 \ \mathcal{F}_1 \end{array}$	13 + 5 - 10 = 8 43 + 32 - 22 = 53	

Table 3: Template and formula in arithmetic task. Instances  $I_1$  and  $I_2$  use the same template ( $\mathcal{T}_1$ ). Instances  $I_3$  and  $I_4$  share the same formula ( $\mathcal{F}_1$ ), while  $I_2$  and  $I_4$  have  $\mathcal{F}_2$ 

distribution for arithmetic, number with quantifier, and comparative reasoning, respectively. For Basic Arithmetic tasks, we generate six different subsets. Premise sentences can contain either number in digit, numeral, or mixed (one number is in digit and another one is numeral), while hypothesis sentences contain either digit or numeral form. For Number Comparison tasks, we create three subsets based on whether the numbers being compared are in the same or different formats (digit or numeral).

#### **3.4 The Resulting Dataset**

After filtering the EQUATE dataset and incorporating it with recast AWP and generated NLI data, we end up with 18,243 premise-hypothesis pairs for main dataset. We generate an additional 5,000 and 5,250 instances using template-formula augmentation and various number representation, respectively. Unless otherwise stated, the main dataset is used for experiments. The statistics of the resulting dataset for each taskare presented in Table 2.

#### **4** Experiments and Results

#### 4.1 Models

We conduct experiments on 49 language models spanning 17 distinct model families. Our evaluation includes pre-trained language models such as RoBERTa (Liu et al., 2019), ALBERT (Lan et al., 2020), ELECTRA (Clark et al., 2020), BART (Lewis et al., 2020), XLNet (Yang et al., 2019), and DeBERTa (He et al., 2023, 2021). Those models have been fine-tuned on NLI datasets, i.e., SNLI (Bowman et al., 2015), MNLI (Williams et al., 2018), FEVER-NLI (Nie et al., 2019), and ANLI (Nie et al., 2020a).

Large language models (LLMs) such as Flan-T5 (Chung et al., 2024), Mistral (Jiang et al., 2023), Llama (Touvron et al., 2023; Dubey et al., 2024; Meta Llama Team, 2024), Gemma (Gemma Team et al., 2024a,b), Qwen (Yang et al., 2024a; Qwen Team, 2024), InternLM (Cai et al., 2024), and DeepSeek LLM (DeepSeek-AI et al., 2024) are also included in our experiments. We evaluate both base and instruction-tuned LLMs with varying size ranging from 1.5B to 12B.

Additionally, we investigate math LLMs, specifically designed for mathematical reasoning. These models were either pre-trained with a specialized training objective or fine-tuned on math datasets. Our experiments with math LLMs include Llemma (Azerbayev et al., 2024), MetaMath (Yu et al., 2023), WizardMath (Luo et al., 2025), Open-Math (Toshniwal et al., 2024), QwenMath (Yang et al., 2024b), InternLM-Math (Ying et al., 2024), and DeepSeekMath (Shao et al., 2024).

We perform evaluation of general and math LLMs in a zero-shot setting. We test three different NLI prompts on sample data of Basic Arithmetic task using Llama-2 model, and later run the best prompt when evaluating whole data in our benchmark. The prompts are presented in Table A5.

### 4.2 Results

**Overall Evaluation.** Table 4 presents the F1 scores of the top-performing models from each model family across the five basic numeracy subtasks. For a more detailed results of precision and recall scores, refer to Tables A10 and A11. We observe that most large language models (both general-purpose and math-LLMs) outperform smaller pre-trained fine-tuned language models only on Basic Arithmetic task. Flan-T5-XXL and Qwen2.5-Math-7B-instruct are the two LLMs that consistently match performance of NLI fine-tuned models on the other four subtasks. However, even these models fall short of DeBERTa-v3's performance on all four subtasks.

Our experiments do not reveal a clear superiority of Math LLMs over other models in basic numeracy tasks. MetaMath-Mistral-7B demonstrated a marginal improvement over its corresponding general-purpose model, Mistral-7B-instructv0.3. In contrast, InternLM2-Math-plus-7B and DeepSeek-Math-7B-rl performed less effectively than their respective counterparts, InternLM2-7B and DeepSeek-LLM-7B-chat.

Our findings indicate that models with larger parameter sizes generally exhibit superior performance. Instruction tuning has a significant impact on enhancing the numerical abilities of LLMs, leading to a 10-20 point increase in accuracy compared to their base versions. In certain model-task combinations, this improvement can even surpass 30 points (e.g., Gemma-2-9B-it achieved an F1 score of 0.634 in Basic Arithmetic tasks, while its base version is only 0.320). Moreover, the rapid advancement of newer LLMs has also contributed to improvements in numerical capabilities. By comparing Llama, Gemma, and Qwen models from different release versions, we saw that later versions consistently outperformed their predecessors (e.g., Llama-3.1 vs. Llama-2). Complete evaluation results for all models are shown in Table A7.

**Basic Arithmetic Evaluation.** Top-performing LLMs successfully predict most entailment cases. Stronger math-focused LLMs, such as InternLM2-Math and DeepSeekMath, achieve a 0.9 recall for the entailment class. However, these models struggle to correctly classify non-entailment instances.

Humans generally find addition and subtraction easier to learn than multiplication and division, and face more challenges when solving arithmetic formulas with multiple operations. Our investigation, shown in Table A9, reveals the same patterns, for smaller fine-tuned models, like DeBERTa-v3. For math-LLMs, the pattern becomes less human-like, as their ability to perform complex arithmetic operations matches their proficiency with more basic ones (addition, subtraction).

**Number Comparison Evaluation.** Most models achieve fair to good precision for the entailment class on the number with quantifier subtask. However, they suffer from low recall for the neutral class, with scores less than 0.3 for most fine-tuned and instruction-tuned models, and even worse for Math-LLMs. Notably, OpenMath-Mistral and InternLM2-Math-plus fail to retrieve any neutral instances at all.

Number Normalization Evaluation. The results in Table 4 demonstrate that recent language models can perform Number Normalization very well. Pre-trained fine-tuned smaller LMs and instructiontuned general-purpose LLMs, beside Mistral-7Binstruct-v0.3, achieve F1-score of 0.9 and 0.8 for numeration and measurement unit normalization subtasks, respectively. Surprisingly, half of math-LLMs score lower performance, behind LMs that are not specifically trained or tuned on mathematics reasoning purpose.

Furthermore, we are interested in exploring whether language models' capabilities in Number Normalization extend to other numeracy tasks. We compare model performance across various number representations in arithmetic and comparison tasks. Complete results are presented in Figure A3.

	Arithmetic	Comp	arison	Norma	lization
		Quantifier	Reasoning	Numeration	Unit
Fine-tuned PLMs					
RoBERTa + NLI	0.372 / 0.362	0.580 / 0.489	0.684 / 0.697	0.939 / 0.941	0.821/0.821
ALBERT + NLI	0.384 / 0.381	0.672 / 0.629	0.679 / 0.669	0.963 / 0.965	0.906 / 0.905
ELECTRA + NLI	0.375 / 0.360	0.575 / 0.475	0.578 / 0.611	0.917 / 0.919	0.808 / 0.808
BART + NLI	0.340 / 0.333	0.596 / 0.532	0.570 / 0.588	0.931 / 0.935	0.887 / 0.887
XLNet + NLI	0.371 / 0.350	0.585 / 0.501	0.634 / 0.640	0.915/0.918	0.827 / 0.826
DeBERTa-v3 + NLI	0.451 / 0.434	0.689 / 0.654	0.795 / 0.798	0.973 / 0.978	0.889 / 0.892
General LLMs					
Flan-T5-XXL (11B)	0.440 / 0.433	0.667 / 0.615	0.801 / 0.808	0.933 / 0.936	0.848 / 0.845
Mistral-7B-instruct-v0.3	0.408 / 0.403	0.457 / 0.441	0.501 / 0.535	0.736 / 0.818	0.665 / 0.687
Llama-3.1-8B-instruct	0.577 / 0.434	0.536 / 0.397	0.701 / 0.690	0.927 / 0.927	0.781/0.771
Gemma-2-9B-it	0.651 / 0.634	0.632 / 0.561	0.703 / 0.748	0.885 / 0.938	0.778/0.811
InternLM2-7B	0.494 / 0.423	0.542 / 0.424	0.655 / 0.652	0.945 / 0.949	0.876 / 0.875
DeepSeek-LLM- <b>7B</b> -chat	0.481 / 0.402	0.472 / 0.340	0.561 / 0.562	0.962 / 0.963	0.783 / 0.775
Qwen2.5-7B-instruct	0.555 / 0.509	0.576 / 0.480	0.722 / 0.729	0.930/0.952	0.831/0.851
Math LLMs					
Llemma-7B	0.420 / 0.270	0.404 / 0.333	0.487 / 0.391	0.495 / 0.443	0.513/0.544
MetaMath-Mistral-7B	0.465 / 0.354	0.431 / 0.365	0.526 / 0.474	0.757 / 0.775	0.632/0.617
WizardMath-7B-v1.1	0.488 / 0.384	0.423 / 0.384	0.529 / 0.472	0.645 / 0.700	0.601 / 0.578
OpenMath-Mistral-7B	0.515 / 0.374	0.496 / 0.369	0.593 / 0.579	0.948 / 0.948	0.676 / 0.658
InternLM2-Math-plus-7B	0.498 / 0.335	0.495 / 0.366	0.502/0.371	0.754 / 0.737	0.689 / 0.657
DeepSeek-Math-7B-rl	0.567 / 0.442	0.381 / 0.284	0.535 / 0.451	0.922 / 0.923	0.797 / 0.791
Qwen2.5-Math-7B-instruct	0.619 / 0.451	0.631 / 0.481	0.729 / 0.727	0.965 / 0.965	0.851 / 0.850

Table 4: Language models evaluation on Basic Arithmetic, Number Comparison, and Number Normalization tasks. Evaluation results are presented as "accuracy / macro F1" scores. Full evaluation results for LLMs in varied size and released version are presented in Tables A7 and A8 in Appendix C.

While performance varies when switching from digits to words, there is no significant difference in scores. This suggests that language models are not only able to recognize numbers in different formats (i.e., as an isolated NLI task) but also apply this ability effectively in tasks requiring numeracy.

#### 4.3 Analysis

Numeracy in word problems requires understanding not only numbers but also the language context. Solving these problems involves interpreting the numbers according to the textual context, identifying relevant information, and discerning the operations needed to find a solution. We analyze the interplay of numeracy (number understanding) and language comprehension. We discuss robustness and magnitude effect of LMs numeracy capability.

How robustly do LMs perform basic numeracy using different number and language context? Our benchmark evaluates model robustness by considering both accuracy and invariance with respect to templates or formulas. Template accuracy is calculated as the mean accuracy across all instances derived from that template. Template invariance measures the consistency of a model's predictions for instances generated from the same template. Formally, let an instance of an arithmetic task be  $I_i = \langle x_i, y_i, \mathcal{T}_a, \mathcal{F}_b \rangle$ , where  $x_i$  is the premisehypothesis text whose gold label is  $y_i$ . This instance utilizes template  $\mathcal{T}_a$  and embeds formula  $\mathcal{F}_b$ . The accuracy and invariance for template  $\mathcal{T}_j$  are computed using the following formula.

$$Acc(\mathcal{T}_{j}, \mathcal{M}) = \frac{1}{N} \sum_{k} f_{\mathcal{M}}(x_{k}) = y_{k} ,$$
$$Inv(\mathcal{T}_{j}, \mathcal{M}) = \frac{1}{N} \max_{c} \sum_{k} f_{\mathcal{M}}(x_{k}) = \mathcal{C}_{c} ,$$
$$I_{k} = <\_,\_, \mathcal{T}_{j},\_>$$

where  $f_{\mathcal{M}}(x_i)$  denotes the label predicted by a model  $\mathcal{M}$  for  $x_i, \mathcal{C} = \{$ *entailment*, *contradiction*, *neutral* $\}$ , and N = 10 in our experiment.

Figure 1 illustrates the LMs' evaluation on arithmetic dataset clustered by the template or formula used. The LM accuracy for the formula group is comparable to that for the template group, though the latter shows more variability. This suggests that certain linguistic structures in which numbers are



Figure 1: Basic arithmetic robustness using different template and formula for DeBERTa-v3, LLama3.1-8B-instruct, and Qwen2.5-Math-7B-instruct. Robustness evaluation for other models is reported in Figure A2.

embedded are more difficult or easier for LMs to learn. On the other hand, we find that most models exhibit low invariance when learning formulas. They generally do not output the same prediction when assigning the same number combinations to different templates, indicating that the models attempt to learn from the context. Our investigation reveals that templates with an invariance score near 1 are mostly for neutral instances. However, in most cases, predictions with an invariance score of 1 have an accuracy score of 0, indicating that the model repeatedly outputs the wrong label.

How reliably do LMs select relevant information to perform basic numeracy? Model robustness can also be evaluated by the extent to which they filter and use correct information from the context to perform numeracy. LLMs perform poorly on the neutral class, indicating that models struggle to identify whether computation cannot be verified given insufficient information context in the text. This finding aligns with Sun et al. (2024), where the models hallucinate with unanswerable math problems. For the *entailment* case, models become more confused when the premise sentences contain confounding numbers, i.e., not all numbers in the text are relevant for arithmetic calculation (see the example in Table A6).

**Does number magnitude affect numeracy of LMs?** Figure 2 shows model performance based on number magnitude. All models show a consistent decrease in F1-score as the numbers used in the formulas increase, with the only outlier being DeBERTa-v3 when working with large numbers. This suggests models perform calculations with greater accuracy on smaller numbers (i.e., numbers less than 100) compared to numbers in the thousands and tens of thousands. This finding aligns with previous work by Shah et al. (2023), which demonstrated a correlation between model numeracy and number magnitude in number comparison



Figure 2: Number magnitude effect on numeracy.

tasks. These results indicate that LLMs may mimic aspects of human cognitive processing. Behavioral studies of arithmetic have shown that increasing the size of the numbers makes problem-solving more difficult for humans (Hamann and Ashcraft, 1985; Kong et al., 1999; Zbrodoff and Logan, 2005).

#### 5 Conclusion

We have introduced a new benchmark dataset for evaluating basic numeracy, including Basic Arithmetic, Number Comparison, and Normalization, in NLI tasks. This provides a resource supporting evaluating progress on numeracy skills of NLP systems. Our experiments reveal most large language models struggle to correctly classify nonentailment cases. Our analysis indicates that the numeracy capabilities of models align with human behavior concerning arithmetic complexity and number magnitude. Model robustness is also an issue, particularly in relation to understanding numbers correctly in linguistic contexts.

## **Ethical Considerations**

The data utilized in this study does not contain any personally identifiable information or offensive content. All data is in English and originates from multiple sources, each distributed under different licenses. Multi-Arith (Roy and Roth, 2015), ASDiv (Miao et al., 2020), and SVAMP (Patel et al., 2021) are sourced from crawled web pages, while Wiki-Convert (Thawani et al., 2021a) is derived from Wikipedia. ASDiv is released under the CC BY-NC 4.0 license, while EQUATE (Ravichander et al., 2019) and SVAMP are distributed under the MIT license. UMWP (Sun et al., 2024) is licensed under the CC BY-SA 4.0 protocol. The data is intended solely for academic research and noncommercial purposes.

#### Limitations

Our work examines a limited scope of numeracy, focusing specifically on three key types: Basic Arithmetic, Number Comparison, and Number Normalization. However, numeracy encompasses a broader range of skills that we leave for future exploration, such as counting, estimation, and understanding numerical concepts across domains. These more complex aspects of numeracy present unique challenges in real-world contexts, and their evaluation remains an open area of research. Furthermore, while numerical information can be represented in various ways within text (Mahendra et al., 2024), this study primarily uses cardinal and measurement numbers. Fractions, decimals, and percentages are underrepresented in our corpus. We leave exploring these areas to future research.

On the other hand, certain NLI instances inherently present ambiguities. Human judgments can vary when evaluating the same reasoning task (Nie et al., 2020b; Weber-Genzel et al., 2024). For example, some individuals may interpret the statement "Charles traveled for 2 hours" as contradictory to "Charles traveled for three hours" citing the discrepancy in numerical information, specifically travel time. However, others may perceive a monotonic reasoning (Yanaka et al., 2019), i.e., partial relationship between the two statements reasoning that "if Charles traveled for 3 hours, it implies he also traveled for 2". In this study, we adopt the former interpretation when constructing data for Number Normalization. A more comprehensive exploration of these nuances will be the subject of future research.

The current work evaluates only the zero-shot capabilities of language models, without exploring more sophisticated approaches such as few-shot learning (Brown et al., 2020) or chain-of-thought prompting (Kojima et al., 2022; Wei et al., 2022), which are left for future investigation. Furthermore, this work does not prioritize prompt engineering. Our primary objective was not to optimize task performance through prompt design but to focus on numeracy-related reasoning evaluation. We employed prompts from existing literature without fine-tuning them specifically for our experiments.

Finally, our study is limited to the English language. Although numeracy is a universally applicable skill, resources for building multilingual benchmarks remain sparse. There are only a few datasets available for math word problems or numerical reasoning corpora in languages other than English, constraining our capacity to extend this work to a broader language set.

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## A Appendix: Data

**Comparative Reasoning.** Table A2 presents example of data for comparative reasoning that is reformulated from math word problem dataset.

**Number Comparison with Quantifier.** We summarize the type of modification and label produced for Number Comparison with quantifier task in Table A1. The data is augmented by inserting quantifier ("more" or "less") and negation, and swapping premise and hypothesis text.

**Number Representation Variation.** Table A3 presents examples of data for Basic Arithmetic and Number Comparison tasks using different number representations.

## **B** Appendix: Models

Table A4 lists all models evaluated in our experiment. We utilize model implementation from Huggingface (Wolf et al., 2020). Table A5 presents prompt for evaluating LLMs in zero-shot setting.

## **C** Appendix: Experimental Results

Table A7 and A8 shows full evaluation results of models. More detailed evaluation on Basic Arithmetic task are reported in Tables A9 and A10; Number Comparison in Table A11. The models exhibit high proficiency when comparing only numbers. The performance drops when number comparisons involve quantifier and negation (i.e., when premise or hypothesis is in form of  $neg+quant+n_j$ ). This result confirms teh study by Truong et al. (2022) that LMs still lack comprehension of negation.

Figure A3 presents evaluation results of different variation of number representation on Basic Arithmetic and Number Comparison tasks.

Premise	Hypothesis	Possible Labels
$\overline{n_i}$	$n_i$	E, C
Rasik walked 20 m towards north.	Rasik walked 40 m towards north.	
$n_i$	$quant + n_i$	E, C
Rasik walked 20 m towards north.	Rasik walked less than 80 m towards north.	
$n_i$	$neg + quant + n_i$	E, C
Rasik walked 40 m towards north.	Rasik walked not more than 80 m towards north.	
$quant + n_i$	$n_{j}$	C, N
Rasik walked more than 40 m towards north.	Rasik walked 40 m towards north.	
$quant + n_i$	$quant + n_i$	E, N
Rasik walked less than 80 m towards north.	Rasik walked less than 20 m towards north.	,
$neg + quant + n_i$	$n_{i}$	C, N
Rasik walked not more than 20 m towards north.	Rasik walked 40 m towards north.	,
$neg + quant + n_i$	$neg + quant + n_i$	E, N
Rasik walked not less than 40 m towards north.	Rasik walked not less than 20 m towards north.	·

Table A1: Dataset variation in Number Comparison with quantifier task.  $n_i$  and  $n_j$  can be same or different number. quant = quantifier ("more" or "less"), neg = negation ("not").

Original QA	There are 6 birds and 3 nests. How many are birds more than nests?		
NLI		P: There are 6 birds and 3 nests H: There are more birds than nests	E
	entity swapping	H: There are more nests than birds.	С
	comparator replacement	H: There are few birds than nests.	С
	double change	H: There are few nests than birds.	E

Table A2: Examples of data for Comparative Reasoning task, recasted from question answering dataset.

Variant	Premise	Hypothesis
	BASIC ARITHMETIC	
P num H num P num H word P word H num P word H word P mixed H num P mixed H word	Sam had 9 dimes in his bank and his dad gave him 7 dimes. Sam had 9 dimes in his bank and his dad gave him 7 dimes. Sam had nine dimes in his bank and his dad gave him seven dimes. Sam had nine dimes in his bank and his dad gave him seven dimes. Sam had 9 dimes in his bank and his dad gave him seven dimes. Sam had 9 dimes in his bank and his dad gave him seven dimes.	Sam has 16 dimes now. Sam has sixteen dimes now. Sam has 16 dimes now. Sam has sixteen dimes now. Sam has 16 dimes now. Sam has sixteen dimes now.
	NUMBER COMPARISON	
num word mixed	Adam has 10 apples. Jackie has 2 apples. Adam has ten apples. Jackie has two apples. Adam has 10 apples. Jackie has two apples.	Adam has fewer apples than Jackie. Adam has fewer apples than Jackie. Adam has fewer apples than Jackie.

Table A3: Examples of data for Basic Arithmetic and Number Comparison task using different number representation. *num*: numbers are represented as digit, *word*: numbers are represented as numeral word, *mixed*: some numbers are represented as digit, some others as numeral.



Different combinations of templates and formulas create new inference data:



Examples of created data:

	Premise	Hypothesis	Label
Add +	There are 5 roses and 5 carnations in a vase.	There are 10 flowers in the vase in all.	Entailment
Sub x	Paco had 21 cookies. He ate 8 of them.	Paco has 168 cookies left.	Contradiction
Neutral ÷	Jack received 50 emails in the morning and 5 emails in the afternoon.	Jack received 10 more emails in the afternoon than in the evening.	Neutral

Figure A1: Template-formula data augmentation. We generate NLI data by pairing templates and formulas, following the methodology described in section 3.3.1

ALBERT ynie/albert=xxlarge=v2=snli_mnli_fever_anli_R1_R2_R3 ELECTRA ynie/alectra-large-discriminator-snli_mnli_fever_anli_R1_R2_R3 BART ynie/bart-large-snli_mnli_fever_anli_R1_R2_R3 DeBERTa-v3 MoritzLaurer/DeBERTa-v3-large-mnli-fever_anli-ling-wc Flan-T5 google/flan-t5- mistralai/Mistral-7B-Instruct-v llama meta-nlama/Llama-3 meta-llama/Llama-3, 1-8B-Instr google/gemma- google/gemma-2-2 google/gemma-2-3 google/	Models Family	HF Source
XLNet ynie/xlnet-large-cased-snli_mnli_fever_anli_R1_R2_R3- DeBERTa-v3 MoritzLaurer/DeBERTa-v3-large-mnli-fever-anli-ling-wa google/flan-t5 google/flan-t5 google/flan-t6 google/flan-t6 google/flan-t6 google/flan-t6 google/flan-t6 google/flan-t6 meta-llama/llama-27B- meta-llama/llama-27b- meta-llama/llama-3.18B-Instr meta-llama/llama-3.1-8B-Instr meta-llama/llama-3.1-8B-Instr meta-llama/llama-3.1-8B-Instr google/gemma-22 google/gemma-22 google/gemma-22 google/gemma-29 lnternLM internlm/internlm/ internlm/internlm/ poogle/gemma-2-9 google/gemma-2	ALBERT ELECTRA	<pre>ynie/roberta-large-snli_mnli_fever_anli_R1_R2_R3-nli ynie/albert-xxlarge-v2-snli_mnli_fever_anli_R1_R2_R3-nli ynie/electra-large-discriminator-snli_mnli_fever_anli_R1_R2_R3-nli</pre>
google/flan-t5- mistralai/Mistral-78-unistralai/Mistral-78-unistralai/Mistral-78-Instruct-v mistralai/Mistral-78-Instruct-v Llama meta-llama/Llama-2 meta-llama/Llama-2-n- meta-llama/Llama-2-n- meta-llama/Llama-3.1-88-Instr meta-llama/Llama-3.1-88-Instr google/gemma-2 google/gemma-2 google/gemma-2 google/gemma-2- goo	XLNet	ynie/xlnet-large-cased-snli_mnli_fever_anli_R1_R2_R3-nli MoritzLaurer/DeBERTa-v3-large-mnli-fever-anli-ling-wanli
mistralai/Mistral-7B-Instruct-v         Llama       meta-llama/Llama-2         meta-llama/Llama-2       meta-llama/Llama-2         meta-llama/Llama-3-B-Instr       meta-llama/Llama-3-3-BB-Instr         meta-llama/Llama-3.1=BB-Instr       meta-llama/Llama-3.1=BB-Instr         Gemma       google/gemma-2         google/gemma-2       google/gemma-2         google/gemma/geoogle/gemma/line       line	Flan-T5	google/flan-t5-xl google/flan-t5-xxl
meta-llama/Llama-2-7b-c meta-llama/Meta-Llama-3 meta-llama/Meta-Llama-3 meta-llama/Llama-3.1-8B-Instr meta-llama/Llama-3.1-8B-Instr google/gemma-2 google/ge	Mistral	mistralai/Mistral-7B-v0.1 mistralai/Mistral-7B-Instruct-v0.3
google/gemma-2t google/gemma-2t google/gemma-2 google/gema-2 googl	Llama	meta-llama/Llama-2-7b meta-llama/Llama-2-7b-chat meta-llama/Meta-Llama-3-8B meta-llama/Meta-Llama-3-8B-Instruct meta-llama/Llama-3.1-8B meta-llama/Llama-3.1-8B-Instruct
internlm/internlm2-math-plus         DeepSeek       deepseek-ai/deepseek-llm-7b-deepseek-ai/deepseek-math-7b-deepseek-ai/deepseek-math-7b-instr         deepseek-ai/deepseek-math-7b-instr       deepseek-ai/deepseek-math-7b-instr         deepseek-ai/deepseek-math-7b-instr       deepseek-ai/deepseek-math-7b-instr         Qwen       Qwen/Qwen2-1.5B-Instr         Qwen/Qwen2-T       Qwen/Qwen2-7B-Instr         Qwen/Qwen2-T       Qwen/Qwen2-7B-Instr         Qwen/Qwen2.5-3B-Instr       Qwen/Qwen2.5-3B-Instr         Qwen/Qwen2.5-3B-Instr       Qwen/Qwen2.5-3B-Instr         Qwen/Qwen2.5-3B-Instr       Qwen/Qwen2.5-7B-Instr         Qwen/Qwen2.5-3B-Instr       Qwen/Qwen2.5-7B-Instr         Qwen/Qwen2.5-7B-Instr       Qwen/Qwen2.5-7B-Instr         Qwen/Qwen2.5-7B-Instr<	Gemma	google/gemma-2b google/gemma-2b-it google/gemma-7b google/gemma-1.1-7b-it google/gemma-2-2b google/gemma-2-2b-it google/gemma-2-9b google/gemma-2-9b
deepseek-ai/deepseek-llm-7b- deepseek-ai/deepseek-math-7b- instr deepseek-ai/deepseek-math-7b- instr deepseek-ai/deepseek-math-7b- instr deepseek-ai/deepseek-math-7b- instr deepseek-ai/deepseek-math-7b- instr dwen/Qwen2-1 SB-Instr Qwen/Qwen2-7B-Instr Qwen/Qwen2-7B-Instr Qwen/Qwen2-5-3B-Instr Qwen/Qwen2.5-3B-Instr Qwen/Qwen2.5-7B-Instr Qwen/Qwen2.5-7B-Instr Qwen/Qwen2.5-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Dwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Dwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr Qwen/Qwen2.5-Math-7B-Instr	InternLM	internlm/internlm2-7b internlm/internlm2-math-plus-7b
Qwen/Qwen2-1.5B-Instr Qwen/Qwen2Qwen/Qwen2-TB-Instr Qwen/Qwen2-Math-7B-Instr Qwen/Qwen2.5-3B-Instr Qwen/Qwen2.5-3B-Instr Qwen/Qwen2.5-7B-Instr Qwen/Qwen2.5-7B-Instr Qwen/Qwen2.5-Math-7B-InstrLlemmaEleutherAI/1lemma meta-math/MetaMath-7B-V meta-math/MetaMath-Llemma meta-math/MetaMath-MistralWizardMathWizardLMTeam/WizardMath-7B-V	DeepSeek	deepseek-ai/deepseek-llm-7b-base deepseek-ai/deepseek-llm-7b-chat deepseek-ai/deepseek-math-7b-base deepseek-ai/deepseek-math-7b-instruct deepseek-ai/deepseek-math-7b-rl
MetaMath meta-math/MetaMath-7B- meta-math/MetaMath-Llemma meta-math/MetaMath-Llemma MizardMath WizardLMTeam/WizardMath-7B-	Qwen	Qwen/Qwen2-1.5B Qwen/Qwen2-1.5B-Instruct Qwen/Qwen2-7B Qwen/Qwen2-7B-Instruct Qwen/Qwen2-Math-7B Qwen/Qwen2-Math-7B-Instruct Qwen/Qwen2.5-3B Qwen/Qwen2.5-3B-Instruct Qwen/Qwen2.5-7B-Instruct Qwen/Qwen2.5-7B-Instruct Qwen/Qwen2.5-Math-7B-Instruct
meta-math/MetaMath-Llemma       meta-math/MetaMath-Llemma       wizardMath       WizardLMTeam/WizardMath-7B-V	Llemma	EleutherAI/llemma_7b
	MetaMath	meta-math/MetaMath-7B-V1.0 meta-math/MetaMath-Llemma-7B meta-math/MetaMath-Mistral-7B
OpenMath OpenMath-Mistral-7B-v0.1	WizardMath	WizardLMTeam/WizardMath-7B-V1.1
	OpenMath	OpenMath-Mistral-7B-v0.1-hf

Table A4: Models evaluated using the basic numeracy NLI benchmark.

Selected prompt	[PREMISE] Based on previous passage, is it true that [HYPOTHESIS]? True, False, or Maybe? Answer: ["True", "False", "Maybe"]
Other prompt candidate (1)	<pre>[PREMISE] Question: Does this imply that [HYPOTHESIS]? True, False, or Neither? Answer: ["True", "False", "Neither"]</pre>
Other prompt candidate (2)	Premise: [PREMISE] Hypothesis: [HYPOTHESIS] NLI label: ["Entailment", "Contradiction", "Neutral"]

Table A5: Prompt used for LLMs, adapted from previous work by Brown et al. (2020), Webson and Pavlick (2022), and Cahyawijaya et al. (2023).

Problem without distraction	<ul><li>P: Jason picked 46 pears, Keith picked 47 pears, and Mike picked 12 pears from the pear tree.</li><li>H: 105 pears were picked in total</li></ul>
Problem <b>with</b> distraction, (confounding number)	<ul><li>P: Sally has 9 orange balloons and 4 blue balloons. she found 2 more of the orange balloons.</li><li>H: Sally has 11 orange balloons now.</li></ul>

Table A6: Data for Arithmetic task, highlighting the problem with distraction.



Figure A2: Basic Arithmetic robustness using different template and formula for ALBERT, FlanT5-XXL, Gemma-2-9B-it, OpenMath-Mistral-7B, and DeepSeek-Math-7B-rl.

		Arithmetic	Comparison		Normalization		
			Quantifier	Reasoning	Numeration	Unit	
Flan-T5							
	XL ( <b>3B</b> )	0.428 / 0.416	0.620/0.525	0.787 / 0.788	0.934 / 0.936	0.862 / 0.860	
	XXL (11B)	0.440 / 0.433	0.667 / 0.615	0.801 / 0.808	0.933 / 0.936	0.848 / 0.845	
Mistral	7B						
	base	0.345 / 0.336	0.369 / 0.348	0.412/0.413	0.335 / 0.443	0.461 / 0.47	
	instruct	0.408 / 0.403	0.457 / 0.441	0.501 / 0.535	0.736 / 0.818	0.665 / 0.687	
Llama-2	7B						
	base	0.419/0.235	0.438 / 0.335	0.490 / 0.427	0.611/0.575	0.575 / 0.56	
	chat	0.420/0.235	0.422 / 0.225	0.513/0.493	0.520 / 0.383	0.557 / 0.47	
Meta-Llama-3	8B						
	base	0.428 / 0.312	0.473 / 0.371	0.473 / 0.371	0.460 / 0.423	0.495 / 0.41	
	instruct	0.539 / 0.503	0.521 / 0.495	0.588 / 0.606	0.895 / 0.932	0.768 / 0.78	
Llama-3.1	8B						
	base	0.428 / 0.345	0.361 / 0.320	0.428 / 0.431	0.500 / 0.499	0.505 / 0.454	
	instruct	0.577 / 0.434	0.536 / 0.397	0.701 / 0.690	0.927 / 0.927	0.781 / 0.77	
Gemma	2B						
	base	0.377 / 0.295	0.344 / 0.293	0.496 / 0.362	0.440 / 0.397	0.503 / 0.48	
	instruct	0.453 / 0.266	0.429 /0.298	0.497 / 0.423	0.563 / 0.458	0.656 / 0.61	
Gemma-1.1	7B						
	base	0.429 / 0.262	0.377 / 0.295	0.557 / 0.364	0.580 / 0.508	0.589 / 0.54	
	instruct	0.580 / 0.504	0.613 / 0.540	0.668 / 0.650	0.969 / 0.973	0.834 / 0.83	
Gemma-2	2B						
	base	0.373 / 0.329	0.354 / 0.328	0.387 / 0.428	0.427 / 0.459	0.474 / 0.493	
	instruct	0.211 / 0.186	0.453 / 0.416	0.186 / 0.281	0.647 / 0.775	0.683 / 0.742	
Gemma–2	9B						
	base	0.338/0.319	0.361 / 0.350	0.330/0.395	0.471 / 0.540	0.448 / 0.49	
	instruct	0.651 / 0.634	0.632 / 0.561	0.703 / 0.748	0.885 / 0.938	0.778 / 0.81	
Qwen2	1.5B						
	base	0.367 / 0.348	0.415 / 0.423	0.366 / 0.418	0.444 / 0.502	0.567 / 0.58	
	instruct	0.303 / 0.303	0.337 / 0.421	0.241 / 0.335	0.372 / 0.493	0.468 / 0.58	
Qwen2	7B						
	base	0.427 / 0.414	0.465 / 0.449	0.404 / 0.510	0.559 / 0.672	0.683 / 0.712	
	instruct	0.505 / 0.490	0.578 / 0.511	0.694 / 0.721	0.836 / 0.898	0.814 / 0.82	
Qwen2–Math	7 <b>B</b>						
	base	0.481 / 0.414	0.419 / 0.351	0.504 / 0.511	0.568 / 0.553	0.595 / 0.573	
	instruct	0.563 / 0.443	0.581 / 0.448	0.656 / 0.647	0.991 / 0.992	0.837 / 0.834	
Qwen2.5	3B						
	base	0.362 / 0.338	0.373 / 0.364	0.341 / 0.382	0.487 / 0.549	0.545 / 0.53	
	instruct	0.406 / 0.400	0.469 / 0.434	0.402 / 0.478	0.648 / 0.751	0.574 / 0.63	
Qwen2.5	7 <b>B</b>						
	base	0.574 / 0.519	0.574 / 0.482	0.686 / 0.700	0.936 / 0.957	0.820 / 0.83	
	instruct	0.555 / 0.509	0.576 / 0.480	0.722 / 0.729	0.930 / 0.952	0.831 / 0.85	
Qwen2.5-Math	7B						
	base	0.509 / 0.452	0.460 / 0.396	0.605 / 0.614	0.651 / 0.682	0.606 / 0.63	
	instruct	0.619/0.451	0.631 / 0.481	0.728 / 0.727	0.965 / 0.965	0.851 / 0.850	

Table A7: LLMs evaluation (including models from Flan-T5, Llama, Gemma, and Qwen) on Basic Arithmetic, Number Comparison, and Number Normalization tasks. Evaluation results are presented as "Accuracy / macro F1" scores.

		Arithmetic	Comp	arison	Normalization		
			Quantifier	Reasoning	Numeration	Unit	
InternLM2	7B						
	instruct	0.494 / 0.423	0.542 / 0.424	0.655 / 0.652	0.945 / 0.949	0.876 / 0.875	
InternLM2-Math-Plus	7B						
	instruct	0.498 / 0.335	0.495 / 0.366	0.502/0.371	0.754 / 0.737	0.689 / 0.657	
DeepSeek-LLM	7B						
	base	0.421 / 0.285	0.410 / 0.303	0.508 / 0.451	0.680 / 0.671	0.578 / 0.561	
	chat	0.481 / 0.402	0.472 / 0.340	0.560 / 0.562	0.961 / 0.963	0.783 / 0.775	
DeepSeek-Math	7B						
	base	0.439 / 0.332	0.423 / 0.313	0.420 / 0.420	0.532 / 0.521	0.567 / 0.546	
	instruct	0.528 / 0.378	0.497 / 0.396	0.522 / 0.457	0.776 / 0.767	0.718 / 0.709	
	rl	0.567 / 0.442	0.381 / 0.284	0.535 / 0.451	0.922 / 0.923	0.797 / 0.791	
Llemma	7B						
		0.420 / 0.270	0.404 / 0.333	0.487 / 0.391	0.495 / 0.443	0.513 / 0.544	
MetaMath	7B						
Metamath(-Llama-2)		0.454 / 0.330	0.402 / 0.304	0.498 / 0.496	0.705 / 0.701	0.541 / 0.470	
MetaMath-Llemma		0.443 / 0.261	0.397 / 0.267	0.501 / 0.367	0.585 / 0.499	0.575 / 0.488	
MetaMath-Mistral		0.465 / 0.354	0.431 / 0.365	0.526 / 0.474	0.757 / 0.775	0.632 / 0.617	
WizardMath	7B						
		0.488 / 0.384	0.423 / 0.384	0.529 / 0.472	0.645 / 0.700	0.601 / 0.578	
OpenMath	7B						
OpenMath-Mistral		0.515 / 0.374	0.496 / 0.369	0.593 / 0.579	0.948 / 0.948	0.676 / 0.658	

Table A8: LLMs evaluation (including models from InternLM, DeepSeek, and MetaMath) on Basic Arithmetic, Number Comparison, and Number Normalization tasks. Evaluation results are presented as "Accuracy / macro F1" scores.

	#instances	Accuracy / F1								
		DeBERTa-v3 + NLI	Llama-3.1 -8B-Instruct	Gemma-2 -9B-it	DeepSeek-Math -7B-rl	Qwen2.5-Math -7B-instruct				
addition	1,068	0.690 / 0.700	0.647 / 0.639	0.643 / 0.706	0.492 / 0.507	0.774 / 0.752				
subtraction	1,299	0.628 / 0.645	0.679 / 0.669	0.628 / 0.687	0.575 / 0.578	0.808 / 0.778				
multiplication	664	0.476 / 0.556	0.480 / 0.480	0.623 / 0.653	0.523 / 0.526	0.837 / 0.813				
division	761	0.311 / 0.363	0.574 / 0.573	0.586 / 0.643	0.580 / 0.583	0.829 / 0.804				
single operations	3,792	0.555 / 0.603	0.614 / 0.609	0.623 / 0.677	0.543 / 0.551	0.808 / 0.782				
multi operations	2,632	0.433 / 0.478	0.604 / 0.593	0.580 / 0.642	0.535 / 0.545	0.706 / 0.665				

Table A9: Models performance on Basic Arithmetic tasks. Breakdown by arithmetic operations and operands.

	Entailment			Co	ontradicti	ion	Neutral		
	Р	R	F1	Р	R	F1	Р	R	F1
ALBERT + NLI	0.574	0.320	0.411	0.583	0.403	0.476	0.172	0.499	0.256
DeBERTa-v3 + NLI	0.646	0.397	0.492	0.611	0.517	0.560	0.178	0.422	0.251
Flan-T5-XXL	0.615	0.479	0.538	0.761	0.318	0.448	0.208	0.627	0.312
Llama-3.1-8B-Instruct	0.548	0.893	0.679	0.630	0.465	0.535	1.000	0.046	0.089
Gemma–2– <b>9B</b> –it	0.682	0.777	0.727	0.764	0.479	0.589	0.479	0.753	0.586
InternLM2– <b>7B</b>	0.565	0.413	0.477	0.470	0.712	0.566	0.388	0.158	0.224
DeepSeek–LLM– <b>7B</b> –chat	0.516	0.554	0.534	0.493	0.556	0.523	0.225	0.111	0.149
Qwen2.5–7B–Instruct	0.805	0.415	0.547	0.549	0.770	0.641	0.304	0.377	0.337
OpenMath–Mistral–7B	0.464	0.761	0.576	0.480	0.325	0.388	0.337	0.057	0.097
InternLM2–Math-plus– <b>7B</b>	0.474	0.901	0.621	0.594	0.284	0.384	0.000	0.000	0.000
DeepSeek–Math– <b>7B</b> –rl	0.551	0.913	0.687	0.648	0.403	0.497	0.343	0.090	0.142
Qwen2.5-Math-7B-instruct	0.665	0.775	0.716	0.575	0.708	0.635	1.000	0.001	0.002

Table A10: Precision, Recall, and F1-score Basic Arithmetic tasks across NLI classes.

		Entailment		Contradiction			Neutral			
		Р	R	F1	Р	R	F1	Р	R	F1
ALBERT + NLI	q	0.801	0.650	0.717	0.589	0.934	0.723	0.889	0.299	0.447
	c	0.634	0.887	0.740	0.816	0.471	0.597			
DeBERTa-v3 + NLI	q	0.903	0.659	0.762	0.606	0.938	0.737	0.702	0.347	0.465
	c	0.807	0.781	0.794	0.793	0.809	0.801			
Flan-T5-XXL	q	0.832	0.650	0.730	0.603	0.945	0.737	0.660	0.264	0.377
	c	0.778	0.875	0.824	0.872	0.727	0.793			
Llama-3.1-8B-Instruct	q	0.627	0.539	0.580	0.501	0.786	0.612	0.000	0.000	0.000
	с	0.646	0.887	0.748	0.820	0.514	0.632			
Gemma–2–9 <b>B</b> –it	q	0.867	0.566	0.685	0.582	0.627	0.604	0.519	0.318	0.394
	с	0.779	0.773	0.776	0.833	0.633	0.719			
InternLM2– <b>7B</b>	q	0.752	0.454	0.566	0.487	0.861	0.622	0.679	0.045	0.084
	с	0.707	0.543	0.614	0.628	0.766	0.690			
DeepSeek–LLM– <b>7B</b> –chat	q	0.525	0.367	0.432	0.457	0.801	0.582	0.350	0.003	0.006
	c	0.561	0.576	0.568	0.567	0.545	0.556			
Qwen2.5–7B–Instruct	q	0.931	0.438	0.596	0.509	0.850	0.636	0.554	0.128	0.207
	c	0.835	0.580	0.684	0.699	0.865	0.773			
OpenMath–Mistral–7B	q	0.720	0.496	0.588	0.560	0.768	0.648	0.000	0.000	0.000
	c	0.568	0.777	0.656	0.647	0.410	0.502			
InternLM2–Math–plus– <b>7B</b>	q	0.655	0.722	0.687	0.619	0.542	0.578	0.000	0.000	0.000
	c	0.501	0.959	0.658	0.524	0.045	0.083			
DeepSeek-Math-7B-instruct	q	0.727	0.584	0.647	0.595	0.704	0.645	0.617	0.033	0.063
	c	0.513	0.867	0.645	0.573	0.176	0.270			
Qwen2.5-Math-7B-instruct	q	0.805	0.738	0.770	0.557	0.845	0.672	1.000	0.000	0.001
	c	0.764	0.662	0.709	0.702	0.795	0.745			

Table A11: Precision, Recall, and F1-score on Number Comparison tasks (q: comparing numbers with quantifier, c: comparative reasoning) across NLI classes.



Figure A3: LMs Accuracy on Basic Arithmetic and Number Comparison Tasks Across Number Representation Variation. *num*: numbers are represented as digit, *word*: numbers are represented as numeral word, *mixed*: some numbers are represented as digit, some others as numeral.