

$$1 \times \underbrace{77} = \underbrace{1 \times 77} + 7 \underbrace{1 \times 7}$$

$$\text{RHS} = \underbrace{17 - 71} 7 + 7 \underbrace{17 - 71} = \underbrace{177} - \underbrace{771} = \text{LHS}$$

$$1 \times \underbrace{77} = \underbrace{1 \times 77} - 7 \underbrace{1 \times 7}$$

$$\text{RHS} = \underbrace{17 + 71} 7 - 7 \underbrace{17 + 71} = \underbrace{177} - \underbrace{771} = \text{LHS}$$