# Estimating Noisy Class Posterior with Part-level Labels for Noisy Label Learning

# Supplementary Material

#### **001** A. Classifier training with PLM

In Eq. (4) of main paper, we discussed the empirical risk
for estimating the noisy class posterior and the single-tomultiple transition matrix. In this supplementary material,
we will provide a detailed discussion on how to train a consistent classifier using PLM and loss correction techniques
[6].

As discussed in the main paper, the classification task 008 aims to learn a classifier  $f : \mathcal{X} \to \mathcal{C}$  that maps each 009 010 instance  $x_i$  to its corresponding label  $y_i$ . Given the net-011 work for estimating the clean class posterior as  $g: \mathcal{X} \to$  $\mathcal{R}^{c}$ , the classifier can be represented as follows:  $f(\mathbf{x}) =$ 012  $\arg \max_{i \in \mathcal{C}} g_i(\boldsymbol{x})$ . Here,  $g_i(\boldsymbol{x})$  refers to the *i*-th element 013 of the vector q(x), which represents the estimated prob-014 ability  $\hat{P}(Y = i | X = x)$ . Given a noisy dataset  $\tilde{\mathcal{D}} =$ 015 016  $\{(\boldsymbol{x}_i, \tilde{y}_i)\}_{i=1}^n$ , the empirical risk of the classifier is defined 017 as:

018 
$$\tilde{R}(f) = \frac{1}{n} \sum_{i=1}^{n} \ell_1(f(\boldsymbol{x}_i), \tilde{y}_i), \qquad (1)$$

019 where  $\ell_1$  denotes a classification loss. Loss correction methods typically introduce a transition matrix T(x) to es-020 tablish a connection between the posterior of the noisy and 021 022 clean classes. This allows training a clean classifier by min-023 imizing the empirical risk with noisy dataset. Based on existing loss correction methods, the noise transition matrix 024  $T(\mathbf{x})$  can be estimated, and we have  $P(\mathbf{Y}|X = \mathbf{x}) =$ 025  $T(\boldsymbol{x})^{\top} P(\boldsymbol{Y}|\boldsymbol{X} = \boldsymbol{x})$ . Let the noisy class posterior es-026 timation network be denoted as  $g^e$  :  $\mathcal{X} \rightarrow \mathcal{R}^c$  where 027  $g_i^e(\boldsymbol{x}) = P(\tilde{Y} = i | X = \boldsymbol{x})$ . The noisy class classifier 028 029  $f^{e}(\boldsymbol{x})$  can be represented as:

030 
$$f^e(\boldsymbol{x}) = \arg \max_{i \in \mathcal{C}} g_i^e(\boldsymbol{x}) = \arg \max_{i \in \mathcal{C}} (T(\boldsymbol{x})^\top g)_i(\boldsymbol{x}).$$
(2)

Therefore, the empirical risk in loss correction methods canbe expressed as:

033 
$$\tilde{R}(g) = \frac{1}{n} \sum_{i=1}^{n} \ell_1(f^e(\boldsymbol{x}_i), \tilde{y}_i).$$
(3)

By minimizing this loss it is possible to construct classifier-consistent algorithms.

036 We denote the part-level labels estimation network as 037  $g^p : \mathcal{X} \to \mathcal{R}^c$  where  $g_i^p(\mathbf{x}) = P(Y'_i = 1 | \mathbf{X} = \mathbf{x})$ . 038 Given the single-to-multiple transition matrix  $U(\mathbf{x})$  where 039  $U_{ij}(\mathbf{x}) = P(Y'_i = 1 | \tilde{Y} = i, X = \mathbf{x})$ , the part-level multi-



Figure 1. Illustration of neural network training using PLM. (a) Utilizing PLM for estimating the noisy class posterior while simultaneously training the matrix estimation network. (b) Fixing the matrix estimation network (with "\*") and integrating loss correction method to facilitate noisy label learning.

label classifier  $f^p(x)$  can be represented as:

$$f^{p}(\boldsymbol{x}) = \{i|g_{i}^{p}(\boldsymbol{x}) > \frac{1}{2}\} = \{i|(U(\boldsymbol{x})^{\top}g^{e})_{i}(\boldsymbol{x}) > \frac{1}{2}\}$$

$$= \{i|(U(\boldsymbol{x})^{\top}T(\boldsymbol{x})^{\top}g)_{i}(\boldsymbol{x}) > \frac{1}{2}\}.$$
(4) 041

042

047

Similarly, given a dataset  $\{(x_i, y_i)\}_{i=1}^n$  with multiple 043 part-level labels, the empirical risk of the training with partlevel labels is defined as: 045

$$R'(f^p) = \frac{1}{n} \sum_{i=1}^{n} \ell_2(f^p(\boldsymbol{x}_i), \boldsymbol{y}'_i).$$
 (5) 046

where  $\ell_2$  denotes a multi-label classification loss.

Then, the empirical risk of the joint training framework 048

074

108

Algorithm 1 PLM training framework

**Input:** Noisy training dataset  $\mathcal{D}$ , noise transition matrix T(x) derived from existing methods.

**Output:** Classifier model f.

- Minimize a classification loss to learn a labeling classifier *f<sup>l</sup>* from *D*.
- 2: Obtain the set of sub-instances S by cropping the instances in D.
- 3: Construct multi-labels by using  $f^l$  to label the subinstances in S.
- 4: Train a single-to-multiple transition matrix estimation network  $g^u$  by minimizing the loss defined in Eq. (4) of the main paper.
- 5: Fix the parameters of g<sup>u</sup>, set g<sup>e</sup>(x) = (T(x)<sup>T</sup>g)(x), then minimize the Eq. (4) of the main paper with updated g<sup>u</sup> to optimize g.
- Obtain the classifier f(x) = arg max<sub>i∈C</sub> g<sub>i</sub>(x). Here, g<sub>i</sub>(x) represents the *i*-th element of the network output vector g(x).
- 7: return Optimized classifier f.

049 is defined as:

050

$$\hat{R}(g, f^{p}) = \frac{1}{2} (\tilde{R}(g) + R'(f^{p}))$$

$$= \frac{1}{2n} \sum_{i=1}^{n} [\ell_{1}(f^{e}(\boldsymbol{x}_{i}), \tilde{y}_{i}) + \ell_{2}(f^{p}(\boldsymbol{x}_{i}), \boldsymbol{y}'_{i})].$$
(6)

We minimize the empirical risk to obtain a robust classi-051 fier. The training process for the single-to-multiple transi-052 tion matrix is depicted in Figure 1a, in which we achieve 053 it by minimizing the empirical risk defined in Eq. (4) of 054 055 the main paper. The training of the classifier is illustrated 056 in Figure 1b, where we keep the trained matrix estimation network fixed and combine it with the noise transition ma-057 trix obtained through existing loss correction methods. We 058 059 then optimize the empirical risk discussed before for train-060 ing. The training procedure is outlined concisely in Algo-061 rithm 1.

In Section 4.3 of the main paper, we have conducted a 062 comparison of performance using various matrix estimation 063 methods. More specifically, for PLM-F, PLM-D, and PLM-064 065 V, we adopted the matrix estimation techniques outlined in 066 Forward [6], Dual-T [10], and VolMinNet [5], respectively. Subsequently, we minimize the empirical risk as defined in 067 Eq. (6). For PLM-R, we combined PLM with T-Revision 068 [8] and introduced the slack variable  $\Delta T$ , then  $f^e(x)$  in Eq. 069 (2) can be modified to 070

071 
$$f^{er}(\boldsymbol{x}) = \arg \max_{i \in \mathcal{C}} ((T(\boldsymbol{x}) + \Delta T)^{\top} g)_i(\boldsymbol{x}).$$
(7)

Following T-Revision, we also incorporated a importance reweighting strategy. The minimized empirical risk of PLM-R is defined as follows:

$$\hat{R}(f^{er}, f^p) = \frac{1}{2n} \sum_{i=1}^{n} [w\ell_1(f^{er}(\boldsymbol{x}_i), \tilde{y}_i) + \ell_2(f^p(\boldsymbol{x}_i), \boldsymbol{y}'_i)],$$
(8) 075

where 
$$w = \frac{g_{y_i}(\boldsymbol{x}_i)}{((T(\boldsymbol{x}) + \Delta T)^\top g)_{y_i}(\boldsymbol{x}_i)}$$
 denotes the weight. 076

## B. Identifiability of single-to-multiple transition matrix 077

In the main paper, we introduce a brand-new single-tomultiple transition matrix. In this section, we will discuss the identifiability of this transition matrix. Specifically, regarding  $P(\mathbf{Y}'|\mathbf{x}) = U^{\top}(\mathbf{x})P(\tilde{\mathbf{Y}}|\mathbf{x})$ , when the matrix  $U(\mathbf{x})$  is unconstrained, the following issue arises: there exists an infinite number of non-singular matrices  $Q \in \mathbb{R}^{c \times c}$ such that

$$P(\boldsymbol{Y}'|\boldsymbol{x}) = (U^{\top}(\boldsymbol{x})Q)(Q^{-1}P(\tilde{\boldsymbol{Y}}|\boldsymbol{x})). \tag{9}$$

This situation emerges from the network training process in<br/>joint training framework of Section 3.4:087088

$$g^p(\boldsymbol{x}) = g^u(\boldsymbol{x})g^e(\boldsymbol{x}), \quad (10) \quad \mathbf{089}$$

where  $g^p(\mathbf{x})$ ,  $g^e(\mathbf{x})$  and  $g^u(\mathbf{x})$  correspond to the estimates of part-level labels, noisy class posterior, and the matrix respectively. The specific concern appears to center on the scenario where  $g^p(\mathbf{x}) = \hat{P}(\mathbf{Y}'|\mathbf{x})$  and  $g^e(\mathbf{x}) = 0$  $Q^{-1}\hat{P}(\tilde{\mathbf{Y}}|\mathbf{x})$ , yielding  $g^u(\mathbf{x}) = U^{\top}(\mathbf{x})Q \neq U^{\top}(\mathbf{x})$ .

To address this issue, we employ joint training to si-095 multaneously utilize noisy labels and part-level labels for 096 optimizing both  $q^e$  and  $q^p$ . More precisely,  $q^e$  is directly 097 guided by  $\hat{Y}$ , aligning with a coarse  $g^e(\boldsymbol{x}) = \hat{P}(\boldsymbol{Y}|\boldsymbol{x})$ , 098 while  $g^p(\boldsymbol{x})$  is supervised by Y' to meet  $g^p(\boldsymbol{x}) = \hat{P}(\boldsymbol{Y}'|\boldsymbol{x})$ . 099 This dual supervision constrains  $g^u(x)$  to comply with 100  $\hat{P}(\mathbf{Y}'|\mathbf{x}) = q^u(\mathbf{x})\hat{P}(\mathbf{Y}|\mathbf{x})$ , resulting in  $q^u(\mathbf{x}) = \hat{U}(\mathbf{x})^\top$ . 101 This means that the potential scenario, where Q leads to 102  $g^e(\boldsymbol{x}) = Q^{-1} \hat{P}(\tilde{\boldsymbol{Y}}|\boldsymbol{x})$  and then  $g^u(\boldsymbol{x}) = \hat{U}(\boldsymbol{x})^\top Q$ , is pre-103 emptively negated through supervision from  $\tilde{Y}$ . Therefore, 104 during training with the joint framework, the matrix's iden-105 tifiability is ensured. This approach also echoes the matrix 106 estimation strategy presented in MEIDTM [1]. 107

#### C. Analysis of time complexity

In the main paper, we introduced additional modules to aid109in estimating the noisy class posterior, which to some ex-<br/>tent increases the algorithm's time complexity. Therefore,<br/>in this section, we will discuss the time complexity and ef-<br/>ficiency of the proposed method in comparison to our base-<br/>line model (Forward [6]).111

Let us assume that the time complexity for training the 115 baseline model for one epoch is denoted as O(T), and the 116

160

182

time complexity for making predictions on the entire train-117 ing set is O(P). Additionally, the introduction of an extra 118 noise transition matrix layer contributes an additional time 119 complexity of O(E). Considering Forward as the base-120 121 line, the time complexity of the proposed method can be expressed as  $O(e_1T + cP + e_2(2T + E) + e_3(T + P + 2E))$ , 122 where  $e_1, e_2$ , and  $e_3$  represent the number of epochs for the 123 annotator, transition matrix estimator, and classifier train-124 125 ing, respectively, and c indicates the cropping frequency.

126 For comparison, the time complexity of the Forward method is expressed as  $O(e_4T + P + e_5(T + E))$ , where  $e_4$ 127 and  $e_5$  represent the number of epochs for the anchor esti-128 mation network and classifier training, respectively. For the 129 sake of facilitating comparison, we assume that each section 130 131 underwent an equal number of training epochs e, i.e., e =132 e1 = e2 = e3 = e4 = e5. The complexity of the proposed method is represented as O(4eT + (c+e)P + (1+2e)E), 133 whereas the complexity of the Forward method is denoted 134 as O(2eT + P + eE). Then, the transition matrix can be 135 considered as a noise adaptation layer with fixed parame-136 ters, which has a total of  $c^2$  parameters where c represents 137 the number of categories. In comparison, deep neural net-138 works have a much larger number of parameters. Taking 139 Resnet-18 as an example, it has a total of 11.7M parame-140 ters. Therefore, in this paper and in most cases, we have 141  $T \ll P$  and  $T \ll E$ . Consequently, we can simplify the 142 two computational complexities to O(4eT + (c+e)P) and 143 O(2eT + P). Since the training process involves backprop-144 agation and gradient computation, it takes more time than 145 the prediction process, leading to T > P. Additionally, in 146 147 this paper, the number of pruning iterations satisfies  $e \gg c$ . As a result, the computational complexity of the proposed 148 method follows O(4eT + (c + e)P) < O(6eT), and the 149 Forward follows O(2eT + P) > O(2eT). Hence, under the 150 assumption of setting the same number of epochs in each 151 152 stage, the time overhead of the proposed method should be 153 less than three times that of the Forward. Additionally, for 154 the purpose of evaluating the efficiency of our approach, we 155 conducted a comparison of the code's runtime based on the CIFAR-10 dataset.

Table 1. The time consumption of PLM and Forward (used as the baseline).

Method	Time Consumption (min)			
PLM	35.56			
Forward	19.21			

156

Analysis and experiments indicate that our approach significantly enhances the performance of noisy label learning
(NLL), with only a linear increase in time consumption.

# **D.** Analysis of cropping strategies

The instance cropping method is related to the multi-161 labeling of the proposed approach. In the paper, we se-162 lected the four corners and the central part of the image data 163 for cropping and determined the cropping size through em-164 pirical analysis on the validation set. Table 2 displays the 165 experimental results of different cropping sizes on CIFAR-166 10 data with sym-50% noise, and we additionally attempted 167 two other cropping strategies. The cropping strategies used 168 in table 2 are as follows: the uniform strategy involves five 169 uniform crops at the four corners and center of the image 170 as used in the paper. The random strategy entails five crops 171 at random positions. The emphasized strategy constructs 172 two sub-instances based on feature emphasis, with one sub-173 instance masking the top emphasized number of features 174 and the other sub-instance masking the remaining features. 175

Table 2. The classification accuracy (expressed in percentage) with different cropping sizes and strategies.

Size	Uniform	Random	Emphasized
9	$83.58\pm0.45$	$83.42\pm0.86$	$84.14\pm0.59$
36	$83.80\pm0.31$	$83.40\pm0.55$	$84.24\pm0.29$
81	$82.69 \pm 2.32$	$83.81\pm0.54$	$84.48\pm0.47$
144	$83.17\pm0.91$	$83.81\pm0.39$	$84.19\pm0.42$
256	$83.49\pm0.95$	$83.40\pm0.34$	$84.28\pm0.86$
361	$83.62\pm0.31$	$83.65\pm0.74$	$84.32\pm0.46$
484	$84.99\pm0.40$	$84.36\pm0.32$	$84.24\pm0.61$
625	$85.08\pm0.16$	$83.97\pm0.72$	$84.26\pm0.57$
784	$84.24\pm0.24$	$83.91\pm0.70$	$84.47\pm0.33$

The emphasized strategy demonstrates superior performance and displays enhanced stability, suggesting the potential for further refinement of cropping strategies in the context of NLL classification, as discussed in Section 5 of the paper. Furthermore, within the established cropping strategy, the method shows robustness to the cropping size. 181

### **E.** Visualization of focused features

In Figure 2, we employ a visualization approach to pro-183 vide a visual interpretation of the effectiveness of the PLM 184 method. The STL-10 [2] dataset is used for visualization 185 purposes. In Figure 2b, it is shown that when the labels 186 contain noise, the network emphasizes the background re-187 gion associated with those labels. Consequently, the model 188 tends to overfit to the noise, hindering the network's ability 189 to learn features that truly capture the distinctive character-190 istics of the instances. As a result, the estimation of the pos-191 terior for the noisy labels becomes excessively confident. 192 As depicted in Figure 2c, removing the overemphasized fea-193 tures through cropping effectively redirects the model's at-194 tention to other more informative features. By generating 195



Figure 2. Illustration of class activation maps (CAM) for overemphasized region correction: the highlighted area (with more intense red color) indicates the emphasized area of a model trained from noisy labels. (a) Original images with noisy labels: car, bird, dog, monkey, ship, deer. (b) CAMs for estimating noisy class posterior by the classifier. (c) CAMs when excluding the overemphasized regions after cropping. (d) CAMs for estimating noisy class posterior by the model after PLM training.

labels associated with these features and providing additional supervised information during network training, the
network can focus on more diverse features. As shown in
Figure 2d, compared to Figure 2b, the network pays more
attention to object-relevant features.

### **F. Combination with state-of-the-art methods**

In this section, we conbine and compare our proposed 202 framework with different state-of-the-art (SOTA) methods 203 204 to further validate the effectiveness of our approach. In the Section 4 of the main paper, we mentioned that we did not 205 compare PLM with SOTA methods. This is because these 206 methods incorporate a lot of robust learning strategies to 207 208 achieve better empirical performance, while our method fo-209 cuses solely on enhancing the noisy class posterior estimation to assist in building a classifier-consistent algorithm. 210 To explore whether our method can flexibly combine with 211 these robust learning strategies to achieve improved classifi-212 213 cation performance, we conbine and compare our proposed 214 method with SOTA methods using different strategies, as

detailed in Table 3 and 4. Specifically, in Table 3, we com-215 pare our method with following two representative SOTA 216 methods on the CIFAR-10 and CIFAR-100 datasets: (1) 217 DivideMix [4], a method that combines data augmentation, 218 label selection, co-training, semi-supervised learning, and 219 pseudo-labeling strategies; (2) CTRR [12], a method based 220 on contrastive learning strategies that constructs a regular-221 ization function. Besides, in Table 4, we compare PLM with 222 following two methods designed for instance-dependent 223 noise on the CIFAR-10 dataset: (1) BLTM [9], a method 224 using deep neural networks and bayes optimal labels to es-225 timate transition matrix; (2) CausalNL [11], a method based 226 on a structural causal framework. We combine PLM with 227 these methods to verify its complementary effects. In the 228 combination with DivideMix (named PLM\_DivideMix), we 229 introduce an additional loss term based on Eq. (4) of the 230 main paper to the selected labeled samples. In the combi-231 nation with CTRR and CausalNL (named PLM\_CTRR and 232 PLM\_CausalNL), we modify the cross-entropy loss term of 233 their loss function to Eq. (4) of the main paper. In the com-234

	CIFAR-10			CIFAR-100				
	Sym-20%	Sym-50%	Pair-20%	Pair-45%	Sym-20%	Sym-50%	Pair-20%	Pair-45%
CTRR PLM_CTRR	$\begin{array}{c} 93.02 \pm 0.12 \\ \textbf{93.16} \pm \textbf{0.36} \end{array}$	$\begin{array}{c} 84.96 \pm 1.12 \\ \textbf{86.59} \pm \textbf{0.26} \end{array}$	$\begin{array}{c} 92.81 \pm 0.27 \\ \textbf{92.96} \pm \textbf{0.36} \end{array}$	$\begin{array}{c} 68.54 \pm 1.81 \\ \textbf{78.56} \pm \textbf{1.71} \end{array}$	$\begin{array}{c} 71.61 \pm 0.64 \\ \textbf{72.06} \pm \textbf{0.26} \end{array}$	$\begin{array}{c} 65.53 \pm 0.46 \\ \textbf{66.00} \pm \textbf{0.56} \end{array}$	$\begin{array}{c} 69.94\pm0.36\\ \textbf{70.44}\pm\textbf{0.33}\end{array}$	$\begin{array}{c} 46.17\pm0.70\\ \textbf{46.84}\pm\textbf{0.52} \end{array}$
DivideMix PLM_DivideMix	$\begin{array}{c} 95.71 \pm 0.47 \\ \textbf{96.06} \pm \textbf{0.19} \end{array}$	$\begin{array}{c} 94.77\pm0.06\\ \textbf{95.12}\pm\textbf{0.18} \end{array}$	$\begin{array}{c} 92.65\pm0.38\\ \textbf{96.01}\pm\textbf{0.07}\end{array}$	$\begin{array}{c} 68.67 \pm 1.95 \\ \textbf{76.27} \pm \textbf{1.13} \end{array}$	$\begin{array}{c} 76.72 \pm 0.31 \\ \textbf{79.96} \pm \textbf{0.14} \end{array}$	$\begin{array}{c} 73.12 \pm 0.30 \\ \textbf{74.20} \pm \textbf{0.40} \end{array}$	$\begin{array}{c} 76.62 \pm 0.25 \\ \textbf{79.93} \pm \textbf{0.18} \end{array}$	$\begin{array}{c} 47.01\pm1.02\\ \textbf{47.19}\pm\textbf{0.88}\end{array}$

Table 3. The average classification accuracy and standard deviation (expressed in percentage) across five trials under various synthetic noisy label settings. The better classification accuracy is indicated in **bold**.

Table 4. The average classification accuracy and standard deviation (expressed in percentage) across five trials on the CIFAR-10 dataset with instance-dependent noise settings. The better classification accuracy is indicated in **bold**.

	IDN-20%	IDN-30%	IDN-40%	IDN-50%
BLTM PLM_BLTM	$\begin{array}{c} \textbf{76.70} \pm \textbf{0.55} \\ \textbf{89.73} {\pm} \textbf{0.22} \end{array}$	$\begin{array}{c} 72.12\pm0.59\\ \textbf{87.47}\pm\textbf{0.50} \end{array}$	$\begin{array}{c} 65.44 \pm 1.01 \\ \textbf{84.40} \pm \textbf{0.84} \end{array}$	$\begin{array}{c} 56.77\pm0.75\\ \textbf{76.28}\pm\textbf{3.80} \end{array}$
CausalNL PLM_CausalNL	$\begin{array}{c} \textbf{79.66} \pm \textbf{0.38} \\ \textbf{81.44} \pm \textbf{0.38} \end{array}$	$\begin{array}{c} 76.58 \pm 0.46 \\ \textbf{78.86} \pm \textbf{0.92} \end{array}$	$\begin{array}{c} 72.86 \pm 0.43 \\ \textbf{75.52} \pm \textbf{0.38} \end{array}$	$\begin{array}{c} 67.75 \pm 1.15 \\ \textbf{73.20} \pm \textbf{1.06} \end{array}$

bination with BLTM (named PLM\_BLTM), we use the transition matrix estimated in BLTM. The remaining settings are consistent with those in Section 4 of the main paper.

238 The experimental results demonstrate that our approach 239 can integrate with SOTA methods which rely on com-240 plex robust learning strategies, improving their classification performance. The improvement occurs even though 241 these methods do not explicitly require the explicit estima-242 243 tion of noisy class posteriors. This could be because, during 244 the process of estimating noisy class posteriors using PLM, the richer supervised information assists the model in learn-245 ing more reasonable representations that reflect the instance 246 characteristic. 247

#### **G. Analysis of transition matrix estimation**

249 In this section, we aim to validate the assistance of PLM in 250 transition matrix estimation error. In the experiments presented in Table 5, we modified the strategy of noisy class 251 posterior estimation used in the most basic transition ma-252 trix estimation method Forward [6] to PLM's strategy. The 253 254 results indicate that PLM can help in transition matrix esti-255 mation by reducing the error in estimating noisy class posterior. 256

Table 5. The average errors and standard deviation of transition matrix estimation across five trials on the CIFAR-10 dataset. The lower error is indicated in **bold**.

	Sym-20%	Sym-50%	Pair-20%	Pair-45%
Forward	$0.35\pm0.01$	$0.60\pm0.12$	$0.27\pm0.01$	$0.74\pm0.03$
PLM_Forward	$\textbf{0.16} \pm \textbf{0.04}$	$\textbf{0.32} \pm \textbf{0.06}$	$\textbf{0.23} \pm \textbf{0.01}$	$\textbf{0.62} \pm \textbf{0.04}$

#### H. Experiments on real-world dataset

In the main paper, we compared the experimental results 258 on the real-world dataset Clothing1M. To further illustrate 259 the performance of PLM on real-world datasets, we com-260 pared the results on the Animal-10N [7] dataset in the Table 261 6. Animal-10N consists of 50,000 noisy samples for train-262 ing and 5,000 clean samples for testing. We selected 10% 263 of the training set as the validation set. We use the SGD 264 optimizer and cosine learning rate decay strategy to train 265 the network, with an initial learning rate  $10^{-2}$ , weight de-266 cay of  $10^{-2}$ , and momentum of 0.9. The backbone and 267 other settings are the same as InstanceGM [3]. The results 268 further demonstrate that PLM can more effectively handle 269 real-world noise. 270

Table 6. Accuracy on the Animal-10N benchmark. The baseline results and experimental settings refer to InstanceGM. The better classification accuracy is indicated in **bold**.

Method	CE	Dropout	SELFIE	PLC	Nested	InstanceGM	PLM
Acc. (%)	79.4	81.3	81.8	83.4	81.3	84.6	85.08

### References

- De Cheng, Tongliang Liu, Yixiong Ning, Nannan Wang, Bo Han, Gang Niu, Xinbo Gao, and Masashi Sugiyama.
   Instance-dependent label-noise learning with manifoldregularized transition matrix estimation. In *Proceedings of the IEEE/CVF Conference on Computer Vision and Pattern Recognition*, pages 16630–16639, 2022. 2
- [2] Adam Coates, Andrew Ng, and Honglak Lee. An analysis of single-layer networks in unsupervised feature learning. In *Proceedings of the fourteenth international conference on artificial intelligence and statistics*, pages 215–223. JMLR Workshop and Conference Proceedings, 2011. 3
- [3] Arpit Garg, Cuong Nguyen, Rafael Felix, Thanh-Toan Do, and Gustavo Carneiro. Instance-dependent noisy label learning via graphical modelling. In *Proceedings of the IEEE/CVF winter conference on applications of computer vision*, pages 2288–2298, 2023. 5
- [4] Junnan Li, Richard Socher, and Steven CH Hoi. Dividemix: Learning with noisy labels as semi-supervised learning. In *International Conference on Learning Representations*, pages 1–13, 2019. 4

257

271

278

279

280

281

282

283

284

285

286

287

288

289

290

291

301

302

303

- [5] Xuefeng Li, Tongliang Liu, Bo Han, Gang Niu, and Masashi
   Sugiyama. Provably end-to-end label-noise learning without anchor points. In *International Conference on Machine Learning*, pages 6403–6413. PMLR, 2021. 2
- [6] Giorgio Patrini, Alessandro Rozza, Aditya Krishna Menon,
  Richard Nock, and Lizhen Qu. Making deep neural networks robust to label noise: A loss correction approach. In *Proceedings of the IEEE conference on computer vision and pattern recognition*, pages 1944–1952, 2017. 1, 2, 5
  - [7] Hwanjun Song, Minseok Kim, and Jae-Gil Lee. SELFIE: Refurbishing unclean samples for robust deep learning. In *ICML*, 2019. 5
- Xiaobo Xia, Tongliang Liu, Nannan Wang, Bo Han, Chen
   Gong, Gang Niu, and Masashi Sugiyama. Are anchor points
   really indispensable in label-noise learning? *Advances in Neural Information Processing Systems*, 32:1–12, 2019. 2
- Shuo Yang, Erkun Yang, Bo Han, Yang Liu, Min Xu, Gang Niu, and Tongliang Liu. Estimating instance-dependent bayes-label transition matrix using a deep neural network.
  In *International Conference on Machine Learning*, pages 25302–25312. PMLR, 2022. 4
- [10] Yu Yao, Tongliang Liu, Bo Han, Mingming Gong, Jiankang
  Deng, Gang Niu, and Masashi Sugiyama. Dual t: Reducing estimation error for transition matrix in label-noise learning. Advances in neural information processing systems, 33:
  7260–7271, 2020. 2
- [11] Yu Yao, Tongliang Liu, Mingming Gong, Bo Han, Gang Niu,
  and Kun Zhang. Instance-dependent label-noise learning under a structural causal model. *Advances in Neural Informa- tion Processing Systems*, 34:4409–4420, 2021. 4
- [12] Li Yi, Sheng Liu, Qi She, A Ian McLeod, and Boyu Wang.
  On learning contrastive representations for learning with
  noisy labels. In *Proceedings of the IEEE/CVF conference on computer vision and pattern recognition*, pages 16682–
  16691, 2022. 4