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ABSTRACT

Recent advancements in multi-codebook neural audio codecs, such as Residual Vector Quantization (RVQ) and Group Vector Quantization (GVQ), have significantly advanced text-to-speech (TTS) systems based on large language models (LLMs), whose exceptional capabilities in discrete token modeling have garnered significant attention within the speech processing community. However, since semantic and acoustic information cannot be fully aligned, a significant drawback of these methods when applied to LLM-based TTS is that large language models may have limited access to comprehensive audio information. To address this limitation, we propose DistilCodec and UniTTS, which collectively offer the following advantages: 1) DistilCodec distills a multi-codebook audio codec into a single-codebook codec with 32,768 codes, achieving near 100% codebook utilization. 2) By avoiding semantic alignment constraints, DistilCodec enables the incorporation of extensive high-quality unlabeled audio—such as audiobooks with sound effects and musical segments—during training, thereby enhancing data diversity and general applicability. 3) Leveraging the comprehensive audio information modeling of DistilCodec, we integrated three key tasks into UniTTS’s pre-training framework: audio modality autoregression, text modality autoregression, and speech-text cross-modal autoregression. This allows UniTTS to accept interleaved text and speech/audio prompts while substantially preserving LLM’s text capabilities. 4) UniTTS employs a three-stage training process: Pre-Training, Supervised Fine-Tuning (SFT), and Alignment. Experiments demonstrate that DistilCodec effectively resolves codebook collapse in large, single-codebook settings. Building on this, UniTTS demonstrates remarkable capabilities for zero-shot voice cloning with emotional expression.

1 INTRODUCTION

In recent years, Large Language Models (LLMs) Radford et al. (2019); Kaplan et al. (2020); Grattafiori et al. (2024); Yang et al. (2024) have made remarkable progress, showing strong ability in modeling discrete tokens. This success has drawn growing interest from the speech processing community. At the same time, advances in multimodal discretization methods—such as Vector Quantization (VQ) Van Den Oord et al. (2017), Finite Scalar Quantization (FSQ) Mentzer et al. (2023), and Grouped-Residual-Factorized Vector Quantization (GRFVQ, including Grouped-VQ, Residual-VQ, and Factorized-VQ) Zeghidour et al. (2021); Yang et al. (2023); Yu et al. (2021)—have greatly improved Neural Audio Codecs (NAC). Building on these developments, many recent Text-to-Speech (TTS) systems have started to adopt LLM-based approaches Du et al. (2024b;a); Wang et al. (2025); Ye et al. (2025b); Liao et al. (2024); Deng et al. (2025); Chen et al. (2024); Anastassiou et al. (2024), achieving notable gains in both speech naturalness and emotional expressiveness.

The performance of LLM-based text-to-speech (TTS) systems strongly depends on the discrete audio tokens produced by NACs Li et al. (2024b); Ye et al. (2025a). Recently, most NACs have adopted semantic distillation Zhang et al. (2023); Défossez et al. (2024); Ye et al. (2025a;b); Wang et al. (2025) to enrich token representations with high-level information from audio encoders Baevski et al. (2020); Radford et al. (2023), enabling more expressive LLM-based TTS. However, this paradigm remains fundamentally limited: not all aspects of speech can be factorized into independent semantic and acoustic features, particularly in prosodically salient non-linguistic vocalizations (e.g., laughter, crying) and in high-fidelity universal audio. Moreover, attempts at joint modeling

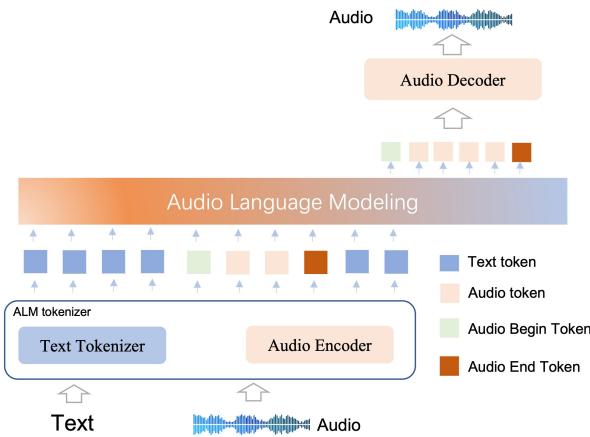


Figure 1: The UniTTS architecture consists of an ALM tokenizer and an ALM backbone network, supporting both text and audio inputs and outputs. Within the architecture, DistilCodec is responsible for audio signal transformation: its encode module discretizes audio into latent representations, while the decode module reconstructs the waveform for acoustic output.

of semantic and acoustic information often cause severe codebook collapse, which in turn degrades audio reconstruction quality. While GRFVQ-based multi-codebook NACs improve fidelity, they also inflate bitrates, making LLM sequence modeling substantially more difficult Li et al. (2024a); Xin et al. (2024); Parker et al. (2024); Wang et al. (2025). Compressed quantizers are effective at reducing the bitrate, but codebook utilization diminishes as the codebook size grows within a single-codebook architecture Ji et al. (2024). These limitations highlight the need for new approaches that achieve low-bitrate, high-fidelity universal audio representations while maintaining effective compatibility with LLM-based generation.

To address these limitations, we first introduce DistilCodec, a universal single-codebook audio codec, and then build UniTTS upon it. DistilCodec compresses a multi-codebook NAC into a single large-vocabulary codebook with 32,768 codes, achieving nearly 100% utilization and balanced distribution. This design resolves the common issues of codebook collapse and bitrate inflation, while preserving high-fidelity universal audio. Based on DistilCodec, UniTTS integrates Qwen2.5-7B Yang et al. (2024) to directly model audio token sequences, yielding natural and emotionally expressive speech synthesis. The architecture of UniTTS is illustrated in Figure 1. Our main contributions are summarized as follows:

- **DistilCodec:** We introduce a novel distillation methodology that transforms a multi-codebook NAC into a single large-vocabulary codebook. DistilCodec achieves nearly 100% code utilization and balanced distribution, enabling low-bitrate yet high-fidelity audio representation.
- **UniTTS:** We develop UniTTS, a TTS system that leverages DistilCodec for discretization and Qwen2.5-7B for audio sequence modeling. UniTTS delivers end-to-end speech synthesis with improved naturalness and expressiveness, particularly in capturing prosodic nuances.
- **Novel Audio Language Model Paradigm:** We propose a dual-phase framework for Audio Language Model (ALM): (i) *Audio Perceptual Modeling* with DistilCodec, focusing on acoustic discretization, and (ii) *Audio Cognitive Modeling* with UniTTS, aligning text and audio through pretraining, fine-tuning, and integration within the LLM. This paradigm establishes a unified path from perceptual coding to generative modeling.

2 RELATED WORK

2.1 NAC (NEURAL AUDIO CODEC)

Recently, a major research focus in NAC lies in effectively integrating prior information, such as semantic features. SpeechTokenizer Zhang et al. (2023) pioneered this direction by distilling semantic

108 information from HuBERT Hsu et al. (2021) representations into the first layer of its RVQ Zeghidour
 109 et al. (2021) module. This paradigm of semantic-acoustic decoupling was subsequently adopted and
 110 refined by a series of works, including including Mimi Défossez et al. (2024), X-codec Ye et al.
 111 (2025a), X-codec2 Ye et al. (2025b), and BiCodec Wang et al. (2025). Another critical research
 112 direction in NACs aims to achieve low bitrates while preserving high reconstruction quality. Repre-
 113 sentative works such as Single-Codec Li et al. (2024a), StableCodec Parker et al. (2024), BiCodec
 114 Wang et al. (2025), X-codec / X-codec2 Xin et al. (2024); Ye et al. (2025b), and WavTokenizerJi
 115 et al. (2024) have made significant strides in this area. While WavTokenizer and our DistilCodec
 116 both employ low-bitrate single-codebook NAC with full audio modeling, WavTokenizer uses a small
 117 4k codebook. Prior research Ma et al. (2025); Zhu et al. (2024a) has established a strong corre-
 118 lation between codebook size and NAC performance, with models like StableCodec (15,625 codes)
 119 and X-codec2 (65,536 codes) demonstrating the substantial performance gains afforded by larger
 120 codebooks in speech discretization tasks.

121 2.2 LLM-BASED TTS

122 The advent of LLM-based TTS was marked by VALL-E Wang et al. (2023), which utilized En-
 123 codec Défossez et al. (2022) as its audio tokenizer and employed a multi-stage decoding strategy
 124 combining autoregressive (AR) and non-autoregressive (NAR) generation. However, this approach
 125 suffered from two key drawbacks: the LLM processed incomplete audio information, and the de-
 126 coding process was overly complex. In contrast, MELL-E Meng et al. (2024) and KALL-E Zhu
 127 et al. (2024b) directly employ continuous acoustic features as input, demonstrating the viability of
 128 non-semantically aligned TTS frameworks. Nonetheless, these methods face scalability limitations
 129 in large-scale training scenarios.

130 To address the high computational overhead of multi-stage decoding, recent work has shifted toward
 131 single-stage paradigms. For example, Llasa Ye et al. (2025b) exploits the unified semantic-acoustic
 132 codebook of X-codec2, empirically validating the scaling laws for both data and model size in TTS
 133 tasks. Similarly, Spark-TTS Wang et al. (2025) integrates speaker characteristics and speech tokens
 134 for synthesis, while CosyVoice1.0 Du et al. (2024a) and CosyVoice2.0 Du et al. (2024b) decompose
 135 speech into speaker embeddings and semantic tokens, subsequently generating waveforms via flow
 136 matching.

137 3 METHODS

138 3.1 OVERVIEW

139 UniTTS distinguishes itself from existing LLM-based TTS systems by introducing DistilCodec, an
 140 audio tokenizer capable of holistically modeling universal audio. This design eliminates information
 141 loss inherent in semantic alignment while substantially reducing decoding complexity through a
 142 streamlined single-stage architecture.

143 The overall architecture of UniTTS consists of three key components: (1) The Encoder and Quan-
 144 tizer of DistilCodec serving as the Audio Tokenizer; (2) The Qwen2.5-7B Yang et al. (2024) large
 145 language model, which models the sequence of audio and text tokens; (3) The decoder from the Dis-
 146 tilCodec model, which reconstructs the waveform from the generated tokens. Our training paradigm
 147 is organized into two distinct stages, which we term Audio Perceptual Modeling and Audio Cogni-
 148 tive Modeling(detailed training schema illustrated in Appendix C):

- 149 • **Audio Perceptual Modeling:** We develop DistilCodec using a novel distillation method-
 150 ology called DMS (Distilling Multi-Codebook NAC to Single-Codebook NAC). DMS en-
 151 ables a “student” NAC to inherit the encoder and decoder parameters from a pre-trained
 152 “teacher” NAC, facilitating the training of a large single-codebook model. We train Dis-
 153 tilCodec on a diverse universal audio dataset, resulting in a single codebook with 32,768
 154 codes and nearly 100% utilization. Furthermore, we align the codebook’s embedding di-
 155 mension with that of Qwen2.5-7B (3,584), allowing us to initialize the audio embedding
 156 layer of UniTTS directly from DistilCodec’s codebook, thereby passing the complete audio
 157 features to the LLM model.

162 • **Audio Cognitive Modeling:** The vocabulary of UniTTS is constructed by concatenating
 163 the DistilCodec codebook with the word embeddings of Qwen2.5, resulting in a vocabulary
 164 size of approximately 180,000 for UniTTS. This stage mirrors the training pipeline of mod-
 165 ern LLMs and is divided into three phases: Pre-training, Supervised Fine-Tuning (SFT),
 166 and Alignment. Leveraging DistilCodec’s ability to process complete audio information,
 167 we introduce an audio autoregressive task during pre-training, in addition to standard text-
 168 based tasks, to enhance the model’s acoustic modeling capabilities. In the SFT phase, we
 169 experiment with various audio-text interleaved prompt formats to optimize performance.
 170 Finally, during the Alignment phase, we employ Direct Preference Optimization (DPO) to
 171 further refine the quality and stability of the generated speech.

172 **3.2 AUDIO PERCEPTION MODELING: DISTILCODEC**

174 The network architecture of DistilCodec follows a standard Encoder-VQ-Decoder framework simi-
 175 lar to that proposed in Soundstream Zeghidour et al. (2021). The encoder utilizes a ConvNeXt-V2
 176 Woo et al. (2023) structure, the vector quantization module implements a GRFVQ scheme Yang
 177 et al. (2023); Yu et al. (2021); Zeghidour et al. (2021), and the decoder is based on a ConvTrans-
 178 pose architecture similar to HiFiGAN Kong et al. (2020). Detailed network specifications and layer
 179 configurations are provided in Appendix B.1. The model is trained adversarially using three types
 180 of discriminators: a Multi-Period Discriminator (MPD), a Multi-Scale Discriminator (MSD), and
 181 a Multi-STFT Discriminator (MSFTFD). The detailed parameter configurations for these discrim-
 182 inators can be found in Appendix B.2, and the comprehensive training diagram of DisitilCodec is
 183 provided in Appendix B.3. The total loss function is a weighted sum of a Mel-spectrogram recon-
 184 struction loss, an adversarial loss, and a feature matching loss:

$$L_{\text{total}} = \lambda_{\text{mel}} L_{\text{mel}}(G) + L_{\text{adv}}(G, D) + \lambda_{\text{fm}} L_{\text{FM}}(G, D) \quad (1)$$

185 The Mel-spectrogram loss function is denoted as $\lambda_{\text{mel}} L_{\text{mel}}(G)$, the loss functions for the three dis-
 186 criminator are represented by $L_{\text{adv}}(G, D)$, while their corresponding feature map loss functions
 187 are designated as $\lambda_{\text{fm}} L_{\text{FM}}(G, D)$. The operational workflow of the DistilCodec-LSGAN-Training
 188 (DLF) is presented in AppendixB.3. The training process of DistilCodec consists of two distinct
 189 phases: teacher-training and student-training. We abbreviate the NAC in each phase as:

$$Codec_{sx} = M(N_r, N_g, N_c, N_{\text{dim}}, E_{\text{param}}^{\text{from}}, G_{\text{param}}^{\text{from}}, VQ_{\text{param}}^{\text{from}}) \quad (2)$$

190 N_r denotes the number of NAC residual layers, N_g represents the quantity of NAC Groups, and
 191 N_{dim} indicates the dimension of the NAC Codebook. The parameters $E_{\text{param}}^{\text{from}}$ are initialized from
 192 the encoder of a specific codec, $G_{\text{param}}^{\text{from}}$ initialized from the Generator/Decoder of a codec, and
 193 $VQ_{\text{param}}^{\text{from}}$ correspond to the Vector Quantization (VQ) parameters from a codec. The detailed NAC
 194 architecture settings used in our training are presented in Table 1. Under the framework of the DMS
 195 (Distilling Multi-Codebook NAC to Single-Codebook NAC), we first trained the **Teacher_{Codec}** using
 196 DLF, then trained the **Student_{Codec}** (namely DistilCodec) through parameter inheritance from both
 197 Encoder and Decoder of **Teacher_{Codec}**. The pseudo-code of DMS is presented in Algorithm 3.2.

201 **Table 1: Settings of two stage NAC**

Codec	N-Residual	N-Group	N-Codes/Codebook	Dimension
Teacher-Codec	8	4	1024	512
Student-Codec	1	1	32768	3584

208 **3.3 AUDIO COGNITIVE MODELING**

209 **3.3.1 PRETRAIN**

210 The pre-training objective is to model the joint probability distribution of audio (A) and text (T),
 211 $P(A, T)$. Using Bayes’ theorem, this joint distribution decomposes as:

$$p(A \cdot T) = p(A|T) \cdot p(T) = p(T|A) \cdot p(A) \quad (3)$$

212 Using Bayes’ theorem, this objective can be decomposed into three distinct training tasks:

216 **Algorithm 1** DMS: Distilling Multi-Codebook NAC to Single-Codebook NAC via parameter inheritance)

217 1: **Step 1:** Initializing Teacher_{codec}:
 218 Teacher_{codec} = Codec_{s1}(8, 4, 1024, 512, $E_{\text{param}}^{\text{scratch}}$, $G_{\text{param}}^{\text{scratch}}$, $VQ_{\text{param}}^{\text{scratch}}$)
 219 2: **Step 2:** Teacher_{codec} training with DLF
 220 3: **Step 3:** Initializing Student_{codec}:
 221 Student_{codec} = Codec_{s2}(1, 1, 35768, 3584, $E_{\text{param}}^{\text{teacher}}$, $G_{\text{param}}^{\text{teacher}}$, $VQ_{\text{param}}^{\text{scratch}}$)
 222 4: **Step 4:** Student_{codec} training with DLF
 223 5: **Output:** DistilCodec = Student_{codec}

224
 225
 226 • $p(A)$: The model learns to predict the next audio token given the preceding audio tokens.
 227 • $p(T)$: This is the standard causal language modeling task, which preserves text capabilities.
 228 • $p(A|T) \& p(T|A)$: The model learns to generate audio conditioned on text and text conditioned on audio, thereby learning the alignment between the two modalities.

229
 230
 231 Consequently, our audio modality pre-training extends the text modality by incorporating audio
 232 modality auto-regression and text audio alignment tasks. Additionally, as demonstrated in Appendix
 233 C.10, our experiments reveal that audio modeling presents greater spatial complexity and implemen-
 234 tation challenges compared to text modeling. The scarcity of high-quality text-audio paired data
 235 further necessitates the integration of a universal audio autoregressive task, which proves beneficial
 236 for enhancing final model performance. Within this pre-training phase, we designed a multi-stage
 237 training approach.

238 • Stage 1: Training on text, universal audio, and limited paired text-audio data to establish
 239 audio modeling relationships. However, introducing audio data to a text-pretrained model
 240 induced modality competition, degrading text generation. This outcome directly motivated
 241 the subsequent training in Stage 2.
 242 • Stage 2: Augmenting with text-based instruction datasets alongside universal audio and
 243 text-audio pairs to restore text capabilities, further enhancing the model’s text generation
 244 capabilities (details in Appendix C.9). We also extended the context window from 8,192 to
 245 16,384 tokens to support longer sequences.

246
 247 3.3.2 SFT

248 The quality of instruction tuning data significantly impacts the final model performance. However,
 249 Open-source text-speech datasets suffer from: (1) noisy ASR-derived text and (2) prolonged silences
 250 in podcast/audiobook excerpts, which are unsuitable for TTS. To address these issues, we developed
 251 a data filtering algorithm based on a composite quality score. This score is derived from metrics
 252 assessing both text accuracy and audio quality. Text accuracy is evaluated by generating reference
 253 text using the Paraformer Gao et al. (2022) and Whisper Radford et al. (2023) models and computing
 254 the Character Error Rate (CER). Audio quality is assessed using the DNSMOS P.835 OVRL metric
 255 Reddy et al. (2022). For each text-audio pair, this score is calculated as:

$$\text{quality}(x_i) = \text{dnsmos}(x_i) - \text{cer}(x_i) \quad (4)$$

256 Where x_i denotes the index of the sample, $\text{quality}(x_i)$ represents the DNSMOS score for sample x_i ,
 257 and $\text{cer}(x_i)$ represents the CER score for sample x_i . Samples are subsequently ranked in descending
 258 order based on their quality scores, and a predetermined number of the highest-ranked samples are
 259 selected for inclusion in the training set. The pseudocode is presented in Appendix C.2.

260 Our experiments demonstrated that incorporating text instruction data and the long-cot instruction
 261 dataset not only enhanced the model’s text understanding capability but also led to further improve-
 262 ments in audio generation quality. The templates for text-to-speech (TTS) conversion, text dialogue,
 263 and long-cot instructions are provided in Appendix C.1.

264
 265 3.3.3 ALIGNMENT

266 Following SFT, the model occasionally exhibited undesirable artifacts such as prosodic lengthening
 267 and repetition, which we hypothesize stems from the relative scarcity of speech data compared to text

270 data during pre-training. As evidenced by the pre-training loss curve in Fig. 7, the audio generation
 271 loss persists at elevated levels while maintaining a consistent downward trajectory.
 272

273 To mitigate these issues and further enhance generation stability, we employed a preference opti-
 274 mization algorithm. While Direct Preference Optimization (DPO) is a common choice, its vanilla
 275 implementation can be susceptible to mode collapse in ultra-long sequence tasks like TTS. Con-
 276 sequently, we opted for Linear Preference Optimization (LPO), a more stable alternative, whose
 277 training objective is defined as:

$$278 \quad L_{\text{lpo}} = \gamma \cdot (x_1^{\text{ste}} + x_2^{\text{ste}}) + \lambda \max(0, -\log x_1^{\text{ste}}) \quad (5)$$

279 In formula 5, x_1^{ste} , x_2^{ste} , γ , x_1 , x_2 are detailed in Appendix C.5.
 280

281 4 EXPERIMENTS

283 This section evaluates the empirical performance of our proposed methods. We first assess the
 284 capabilities of the DistilCodec audio tokenizer and subsequently analyze the end-to-end performance
 285 of the UniTTS system.
 286

287 4.1 EXPERIMENTAL SETUP FOR DISTILCODEC

289 The training corpus for DistilCodec comprised a diverse, 100,000-hour universal audio dataset, in-
 290 cluding Chinese and English audiobooks, general speech, music, and sound effects. Detailed data
 291 distributions are provided in Table 15.

292 The training was conducted on a cluster of 5x8 A100 GPUs. The two-stage DMS training pro-
 293 cess involved training the Teacher Codec for 5 epochs and the Student Codec (DistilCodec) for 3
 294 epochs. Both models were optimized using the AdamW optimizer with hyperparameters specified
 295 in Appendix B.3.
 296

297 4.2 DISTILCODEC EVALUATION

299 We compared the codebook utilization of our method with WavTokenizer Ji et al. (2024), particu-
 300 larly in scenarios with large codebooks. We employed the LibriSpeech-Clean dataset to evaluate the
 301 codebook utilization rate of DistilCodec, with the corresponding experimental results presented in
 302 Table 2. From Table 2, it can be observed that while wavtokenizer achieves only a 68% codebook
 303 utilization rate with a codebook size of 8192, this rate drops to just 27% when the codebook size
 304 increases to 16384. In contrast, DistilCodec effectively solves the codebook collapse problem by
 305 achieving near-optimal codebook utilization (approaching 100%) with a codebook size of 32768.
 306 Additionally, we conducted a comprehensive comparative analysis of DistilCodec’s speech recon-
 307 struction capabilities using the LibriSpeech-Clean-Test benchmark, and the results are shown in
 308 Table 3.
 309

310 Table 2: Comparison of codebook utilization across different models

311 Model	312 Codebooks	313 Codebook Usage(%)↑
312 WavTokenizer	313 8192	314 68
313 WavTokenizer	314 16384	27
314 DistilCodec	32768	98.2

316 Since DistilCodec was trained on universal audio, we first employed UTMOS Saeki et al. (2022)
 317 for automatic quality assessment. However, the universal audio test set(a self-constructed Universal
 318 Audio dataset) received an unreliable low score (1.89), indicating UTMOS’s inadequacy for uni-
 319 versal audio evaluation. We therefore conducted a Mean Opinion Score (MOS) evaluation, which
 320 consists of:

321 **Evaluation Dataset:** We selected 98 universal audio clips, comprising Chinese and English audiobooks,
 322 streaming media audio content, and sound effects.
 323

Evaluation Protocol:

324
 325 Table 3: Comparison of various models based on codebook size, token rate, bandwidth, and quality
 326 metrics

327 Model	328 Codebook Size	Nq	329 Token Rate (TPS)	330 Bandwidth (bps)	331 STOI ↑	332 PESQ ↑	333 UTMOS ↑
329 Encodec	330 1024	331 8	332 600	333 6000	334 0.94	335 2.75	336 3.07
DAC	1024	12	600	6000	0.95	4.01	4.00
Encodec	1024	2	150	1500	0.84	1.56	1.58
Mimi	2048	8	100	1100	0.91	2.25	3.56
BigCodec	8192	1	80	1040	0.94	2.68	4.11
DAC	1024	2	100	1000	0.73	1.14	1.29
SpeechTokenizer	1024	2	100	1000	0.77	1.25	2.28
X-codec	1024	2	100	1000	0.86	2.33	4.21
WavTokenizer	4096	1	75	900	0.89	2.14	3.94
X-codec2	65536	1	50	800	0.92	2.43	4.13
StableCodec	15625	2	50	697	0.91	2.24	4.23
Single-Codec	8192	1	23.4	304	0.86	1.88	3.72
BiCodec	8192	1	50	650	0.92	2.51	4.18
DistilCodec	32768	1	93	1300	0.93	2.02	3.75

343
 344 • Speech Clarity: Subjective rating (0-5 scale) of vocal articulation quality.
 345 • Background Clarity: Subjective rating (0-5 scale) of environmental sound.

346 Table 4 presents the MOS results for universal audio under this evaluation framework. Evaluation
 347 results demonstrate that DistilCodec achieves superior scores in both speech clarity and background
 348 clarity, indicating its capability for universal audio reconstruction.

351
 352 Table 4: Comparison of MOS scores

353 Assessment Items	354 Synthetic Speech	355 GT
Speech Clarity	4.689	4.945
Background Audio Clarity	4.768	4.927
Average Score	4.728	4.936

358
 359

4.3 TTS EXPERIMENTS

360

4.3.1 EXPERIMENTAL DETAILS

361 **Pretraining:** The pre-training corpus consisted of 322B tokens, comprising a mix of universal
 362 audio data, text data, and aligned text-audio pairs. The dataset sources included Libriheavy Kang et al.
 363 (2024), WenetSpeech4TTS Ma et al. (2024), Emilia He et al. (2024), and our proprietary collec-
 364 tions. The text data consists of our self-collected datasets, Infinity-Instruct, and SkyPile-150B. The
 365 complete data distribution is detailed in Appendix C.3.

366 The pre-training was conducted in two stages: the first stage employs a cosine-annealed learning
 367 rate schedule decaying from 1e-4 to 2e-5 with 10% warmup proportion, employing 8,192 windows
 368 and a batch size of 256 for training efficiency; the second stage continues with a finer learning rate
 369 decay from 2e-5 to 9e-6 while extending the window length to 16,384 and maintaining the same
 370 batch size.

371 **Supervised Fine-Tuning:** For the Supervised Fine-Tuning (SFT) phase, we employed a multi-
 372 task learning framework to simultaneously enhance the model’s conversational understanding and
 373 audio generation capabilities. The training was conducted on a composite dataset comprising text
 374 instructions, long-cot reasoning data, and curated TTS pairs. Notably, the total audio data for this
 375 phase amounted to approximately **948** hours (significantly lower than LLaSA’s 250K hours and
 376 Spark-TTS’s 100K hours) as detailed in Appendix C.4.

378 During the SFT phase, we adopt a cosine learning rate schedule that decays from 9e-6 to 5e-6, with
 379 a context window length of 8,192 and a batch size of 128.
 380

381 **Alignment:** To further stabilize the model’s performance, we employed LPO training. The distribution
 382 of the original alignment data used for LPO is provided in Appendix C.5:
 383

384 Next, following the preference pair generation method described in LPO, we used each sample’s
 385 prompt as input to generate three candidate responses. These candidates were then paired with the
 386 sample’s reference answer to form three preference pairs, which constitute the training data for LPO.
 387 The training parameters for LPO are listed in Table 19.
 388

4.3.2 TEXT-TO-SPEECH EVALUATION

389 We conducted a comprehensive evaluation of the UniTTS to assess its audio generation performance.
 390 Unlike existing approaches that separately model acoustic and semantic features, UniTTS utilizes
 391 DistilCodec to holistically process the audio signal. The evaluation was performed on models at two
 392 key stages of our three-phase training pipeline: the model after Supervised Fine-Tuning (UniTTS-
 393 SFT) and the model after the alignment stage (UniTTS-LPO).
 394

395 For a rigorous evaluation, we compared UniTTS against state-of-the-art methods, including: CosyVoice2, Spark-TTS, LLaSA, F5-TTS Liao et al. (2024), Fish-Speech Chen et al. (2024),
 396 IndexTTS Deng et al. (2025).
 397

398 We constructed a diverse evaluation dataset inspired by the methodology of Llasa Ye et al. (2025b).
 399 This benchmark includes challenging scenarios such as emotions, rare characters, tongue twisters,
 400 interjections, audiobooks, and conversational quirks like stuttering. Furthermore, to assess timbre
 401 replication across different demographics, the dataset features curated voice samples from four dis-
 402 tinct age-gender categories: children, adult males, adult females, and elderly speakers. The detailed
 403 evaluation protocol is described in Appendix C.6, with experimental results presented in Table 5.
 404

405 Table 5: Comparison of Mean Opinion Score between different TTS models.

406 407 Model	408 Fidelity	409 Stability	410 Naturalness	411 Emotional expressiveness	412 Average Score
408 Cosyvoice2	4.80	5	4.89	4.11	4.70
409 SparkTTS	4.89	5	4.89	4.26	4.76
410 Llasa	4.74	4.91	4.91	4.11	4.67
411 F5-TTS	4.94	5	4.89	3.97	4.70
412 Fish Speech	4.89	5	4.83	4.29	4.75
413 IndexTTS	4.69	4.83	4.89	4.31	4.68
414 UniTTS-SFT	4.43	5	4.77	4.23	4.61
415 UniTTS-LPO	4.80	4.97	4.94	4.60	4.83

416 The results presented in Table 5 demonstrate that UniTTS-LPO achieves comprehensive improve-
 417 ments over UniTTS-SFT in emotional expressiveness, fidelity, and naturalness, thereby validating
 418 the effectiveness of the LPO training methodology. UniTTS-LPO’s performance superiority stems
 419 from its DistilCodec-powered holistic modeling of prosodic-timbral-emotional features and diverse
 420 unsupervised training, enabling state-of-the-art emotion-aware speech synthesis.
 421

4.3.3 ABLATION ANALYSIS

422 To investigate the factors influencing the performance of UniTTS, we conducted comprehensive
 423 ablation experiments. We employed the CER (Character Error Rate) metric from seed-tts-eval as
 424 our evaluation criterion for the ablation study.
 425

426 Our Baseline configuration is as follows: A mixture of a 1.2M TTS dataset, a 181K text dataset,
 427 and a 55K long-long-cot dataset. The PROMPT1 structure is used, and details for PROMPT1,
 428 PROMPT2, and PROMPT3 can be found in Appendix C.7.
 429

430 Building on this baseline, we conducted a series of ablation studies to investigate the factors that
 431 influence the model’s performance.
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Table 6: Comparison of CER for different ablation tests

Model	CER ↓
baseline	3.466%
w/o reference text in prompt	5.5045%
+ ASR instruction data	3.582%
w/o text instruction data	3.7025%
reverse reference text in prompt	3.7395%
w/o sft data filter algorithm	5.15%

Impact of Text Instructions on Model Performance: We removed the text-instruction and long-cot dataset, denoted as *w/o text instruction data*. According to Table 6, the experimental results showed that incorporating text instructions improves audio generation quality.

Influence of Instruction Templates on Model Performance: We removed the text corresponding to the reference audio(denoted as *w/o reference text in prompt*). The prompt used was PROMPT2, with further details provided in Appendix C.7. As shown in Table 6, including both the example audio and its associated text in the prompt template yields a performance improvement of approximately 2.1-point. We character order of the reference audio’s text is reversed within the prompt, PROMPT2 is used. We swapped the order of the reference audio and the winning text, denoted as *reverse the order reference audio and text*. The prompt used was PROMPT3, Compared to the baseline, this change still harms the final result.

Compatibility Between TTS and ASR Tasks: We added an ASR task to the training set to check for task compatibility, which is denoted as *+ ASR Instruction Data*. According to Table 6, we found that including the ASR task degraded the performance of the TTS generation. This is likely due to the inherent competition between the ASR and TTS objectives, exacerbated by insufficient model training and limited model capacity.

Influence of data of quality: We removed the SFT data filtering algorithm(Appendix C.2), which we denote as *w/o sft data filter algorithm*. According to Table 6, the results show that this change led to a 1.68-point decrease in model performance, demonstrating the critical importance of data quality.

5 CONCLUSION

We present DistilCodec, an innovative audio codec distillation framework that effectively compresses multi-codebook architectures (RVQ/GVQ) into a single, high-capacity codebook (32,768 codes) while achieving 100% code utilization and mitigating mode collapse. Leveraging DistilCodec as our audio encoder, we develop UniTTS – a Qwen2.5-7B-based model trained through a tri-task pretraining regimen encompassing speech autoregression, text autoregression, and cross-modal speech-text generation, empirically demonstrating reduced dependence on precisely aligned text-speech data. Our experiments reveal UniTTS’s capability to generate semantically coherent, emotionally expressive speech, with quantitative evidence showing that text instruction data enhances audio quality. Preliminary observations of text-audio modality competition suggest future exploration of MoE architectures and inter-modal optimization strategies.

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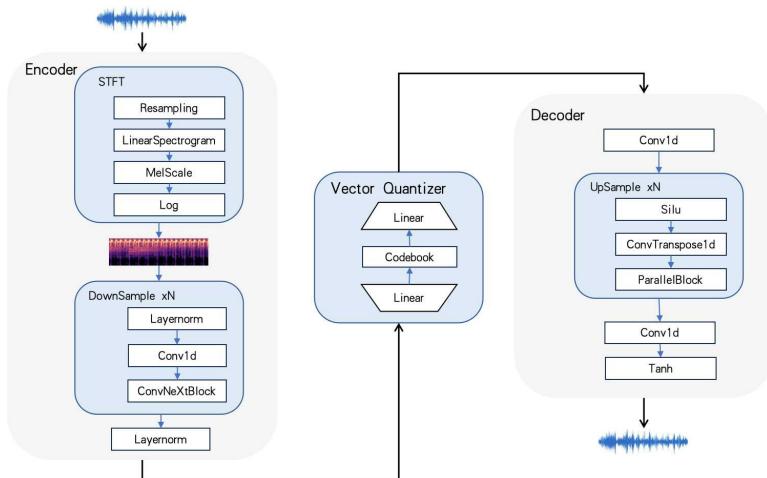
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617 A LARGE LANGUAGE MODEL USE DECLARATION

619 In preparing this work, the authors used a large language model (LLM), specifically DeepSeek,
 620 to enhance the clarity and fluency of certain sections. The LLM was used for grammar checking,
 621 sentence restructuring, and improving academic phrasing in the Introduction, Methods, and Experi-
 622 ments sections. The authors have thoroughly reviewed and edited the output to ensure the integrity
 623 and accuracy of the content and take full responsibility for the entire publication.

624 B DISTILCODEC

627 B.1 MODEL STRUCTURE OF DISTILCODEC



645 Figure 2: The detailed network architecture of DistilCodec.

646 The detailed network architecture of DistilCodec is illustrated in Figure 2. DistilCodec consists of
 647 three key components:

648 **Audio Encoder:** The Mel-spectrogram parameters are specified in Table 7, while the encoder con-
 649 figurations are detailed in Table 8.
 650

651 **Vector Quantizer:** The quantizer and factor settings are provided in Table 9.
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653 **Audio Decoder:** The specific parameters are listed in Table 10.
 654

655 **Table 7: Mel-spectrogram STFT settings.**

Configuration Item	Value
Sampling Rate	24000
Segment Size	72000
Mel Channels	128
Hop Size	256
Window Size	1024
FMin	0
FMax	12000

666 **Table 8: Encoder settings of DistilCodec.**

Configuration Item	Value
Input Channels	128
Number of Downsample	4
Downsample Depth	[3, 3, 9, 3]
Downsample Output Dims	[256, 512, 768, 1024]
ConvNeXt Drop Rate	0.2
Conv Kernel Size	7

676 **Table 9: Settings for DistilCodec’s Vector Quantizer.**

Configuration Item	Value
Number of Residual	1
Number of Group	1
Number of Codebook	1
Dimension of Code	3584
Number of Codes	32768
EMA Decay Rate	0.8
Conv Kernel Size	7
Pre Factorized Dense	[1024, 3584]
Post Factorized Dense	[3584, 1024]

689 B.2 DISCRIMINATORS OF DISTILCODEC

690 During the training phase, the GAN-based framework employs three discriminators:
 691

692 **Multi-period discriminator:** Detailed parameters are provided in Table 11.
 693

694 **Multi-scale discriminator:** Detailed parameters are listed in Table 12.
 695

696 **Multi-STFT discriminator:** Specific configurations can be found in Table 13.
 697

698 B.3 DISTILCODEC TRAINING FRAMEWORK

699 Fig.3 illustrates the comprehensive training diagram of DisitilCodec. The configuration of optimizer
 700 parameters during the training of DistilCodec can be found in Table 14, while the LSGAN training
 701 pseudocode for DistilCodec (DLT) is outlined in Algorithm 2. The training data of DistilCodec is
 illustrated in Table 15.

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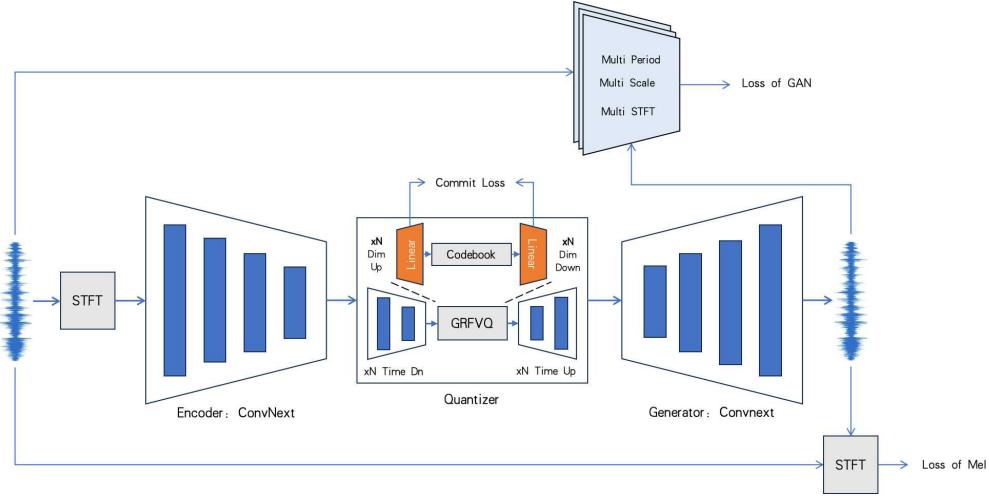


Figure 3: Training Diagram of DisitilCodec.

Algorithm 2 DistilCodec's LSGAN Training Pseudo Code

Require: $\text{Audio}_{\text{universal}}$

for epoch = 0, 1, 2, ... **do**

for step = 0, 1, 2, ... **do**

$e_f = \text{encoder}(x)$

$(\text{quantized_f}, l_{\text{commit}}) = \text{quantizer}(e_f)$

$y_g = \text{generator}(\text{quantized_f})$

$l_{\text{mel}} = \text{multi_scale_mel_loss}(y, y_g.\text{detach}())$

$l_{\text{gan}} = \text{gan_loss}(y, y_g)$

$l_{\text{total}} = l_{\text{mel}} + l_{\text{commitment}} + l_{\text{gan}}$

 BACKWARD(l_{total})

end for

end for

Ensure: Trained Audio Codec

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Table 10: Decoder settings of DistilCodec.

Configuration Item	Value
Number of Upsampler	5
Upsampler Rates	[8, 4, 2, 2, 2]
Resblock Kernel Sizes	[3, 7, 11]
Resblock Dilation Sizes	[[1, 3, 5], [1, 3, 5], [1, 3, 5]]
ConvNeXt Drop Rate	0.2
Conv Kernel Size	7
Pre Conv1d Kernel Size	13
Post Conv1d Kernel Size	13

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Table 11: Multi Period Discriminator parameter settings of DistilCodec.

Configuration Item	Value
Number of Period Discriminator	5
Periods	[5, 8, 13, 19, 30]
Kernel Size	5
Stride	3

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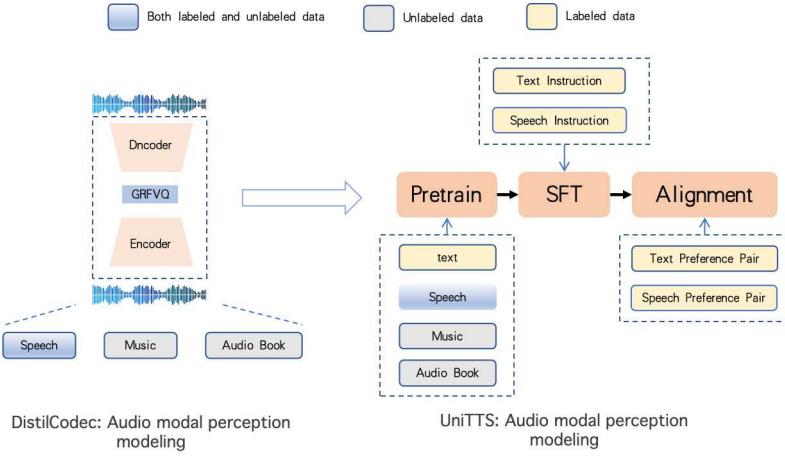
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C UNITTS

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Fig.4 illustrates the training schema of UniTTS and DistilCodec.

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Figure 4: Training schema of UniTTS and DistilCodec. DistilCodec consists of three core components: an Encoder, GRFVQ, and a Decoder, trained on universal audio data. The training process of UniTTS follows a methodology analogous to that of Large Language Models (LLMs), comprising three stages: Pretraining, Supervised Fine-Tuning (SFT), and Alignment. Notably, the pretraining phase utilizes universal audio as part of its training data.

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C.1 UNITTS PROMPT

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The TTS prompt template, long-CoT prompt template, and text dialogue template are detailed in Fig.5

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C.2 UNITTS DATA FILTERING ALGORITHM

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The sft data filtering algorithm of UniTTS is illustrated in Algorithm 3.

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```
<|im_start|>system
### 你输出的音色要求:
### Voice Output Requirements:
当处于必须进行语音回复的情形下, 你应该以如下示例音频的声音种类予以回复, 示例音频的声音如下:
When voice response is required, output must match the
vocal characteristics of the provided reference:
示例音频对应的文字:example_text
示例音频: (example_voice)
Reference Text: "example_text"
Reference Audio: (example_voice)

### 你的输出模式:
### Output Mode:
你的输出模式: 【语音或者音频】
Output mode: [Audio/Voice]

### 用户输入模式:
### Input Mode:
【文本】是用户当前的输入模式。
【Text】user input
<|im_end|><|endoftext|><|im_start|>user
你要把 {content} 这句话转为语音。
Convert the following text to speech: {content}
<|im_end|><|endoftext|><|im_start|>assistant
```

```
<|im_start|>system
你是一位人工智能助手, 你在回答用户问题时候需要
根据输出模式回答。
如果用户指定输出模式为深度思考, 先生成思考步骤,
再生成最终答案。如果最终答案需要放在
<|cot_begin|>和<|cot_end|>中, 再生成最终答案。
如果用户指定输出模式为直接回答答案, 则直接回答
用户问题。不需要生成思考步骤。
You are an AI assistant. Follow output mode:
•Deep thinking: Show reasoning
in <|cot_begin|>...<|cot_end|>, then answer.
•Direct answer: Reply concisely, no reasoning.

### 你的输出模式:
### Output Mode:
【深度思考】
Deep thinking
<|im_end|><|endoftext|><|im_start|>user
天空为什么是蓝色的?
Why is the sky blue?
<|im_end|><|endoftext|><|im_start|>assistant
```

```
<|im_start|>system
You are a helpful AI assistant skilled at answering
user questions.

### 你的输出模式:
### Output Mode:
你的输出模式: 【文本】
Output mode: [text]

### 用户输入模式:
### Input Mode:
【文本】是用户当前的输入模式。
【Text】user input
<|im_end|><|endoftext|><|im_start|>user
海水为什么是咸的?
Why is seawater salty?
<|im_end|><|endoftext|><|im_start|>assistant
```

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TTS prompt

Long-cot prompt

Text dialog prompt

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Figure 5: Inference Prompt Template

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Algorithm 3 The data filtering algorithm based on quality scores

Require: Text-Audio Alignment Dataset $D(x, y)$ with N samples
Ensure: scores

```

1: Initialize empty list scores = []
2: for  $i \leftarrow 1$  to  $N$  do
3:    $x_i, y_i = D(i)$ 
4:    $dnsmos(x_i) = DNSMOS\ P.835\ OVRL(x_i, y_i)$ 
5:    $transcribed\_text1 = paraformer(y_i)$ 
6:    $transcribed\_text2 = whisper(y_i)$ 
7:    $cer(x_i) = cal\_cer(transcribed\_text1, transcribed\_text2)$ 
8:    $quality(x_i) = dnsmos(x_i) - cer(x_i)$ 
9:    $vad\_proportion = cal\_vad(y_i)$ 
10:  if  $vad\_proportion > 0.14$  then
11:    continue
12:  end if
13:  scores.append(( $x_i, y_i, quality(x_i)$ ))
14: end for
15: Sort scores by  $q$  in descending order  $\triangleright$  In-place sort (high to low)
16: return scores

```

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Table 12: Multi Scale Discriminator parameter settings of DistilCodec.

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Configuration Item	Value
Number of Period Discriminator	5
Periods	[5, 8, 13, 19, 30]
Kernel Size	5
Stride	3

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C.3 DISTRIBUTION OF PRETRAINING DATA FOR UNITTS

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Distribution of pretraining data is illustrated in Table 16

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C.4 DISTRIBUTION OF SFT DATA

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Distribution of sft data is illustrated in Table 18

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C.5 LINEAR PREFERENCE OPTIMIZATION

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In formula 5, x_1^{ste} , x_2^{ste} , γ , x_1 , x_2 are shown in the following:

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$$x_1^{\text{ste}} = r_1 \cdot \max(0, x_1 - x_2 \cdot \text{detach}() - \frac{1}{2\beta}) \quad (6)$$

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$$x_2^{\text{ste}} = r_2 \cdot \max \left(0, x_1 \cdot \text{detach}() - x_2 - \frac{1}{2\beta} \right) \quad (7)$$

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$$\gamma = 2\beta \cdot \frac{2}{r_1 + r_2} \quad (8)$$

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$$x_1 = \frac{\Pi_\theta(y_w|x)}{\Pi_{\text{ref}}(y_w|x)} \quad (9)$$

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$$x_2 = \frac{\Pi_\theta(y_l|x)}{\Pi_{\text{ref}}(y_l|x)} \quad (10)$$

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Here, Π_θ denotes the policy to be optimized, and Π_{ref} represents the reference model, which is equivalent to the UniTTS model after Supervised Fine-Tuning (SFT). The variables y_w and y_l correspond to a pair of samples where, given the input prompt x , y_w demonstrates superior performance compared to y_l . LPO's hyperparameter is illustrated in Table 19.

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Table 14: AdamW Experiment Parameter Settings

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Parameter	Value
β_1	0.5
β_2	0.9
LR Decay	0.98
Weight Decay	0.001

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Table 15: Distribution of DistilCodec training data

Data Category	Data Size (in hours)
Chinese Audiobook	38000
Chinese Common Audio	20000
English Audiobook	10000
English Speech	30000
Music	2000
Total	100000

Table 16: Distribution of pretraining data

Data Type	Data Size (B)
Text Data	140
Text-Audio Alignment Data	82
Audio Data	100
Total	322

C.6 EVALUATION CRITERIA FOR UNITTS

To assess model performance, we conducted a Mean Opinion Score (MOS) evaluation on the test set constructed in Section 3.4 using the following criteria (rated on a 0-5 scale).

- 1) Fidelity: The audio accurately reproduces the original sound characteristics, including timbre and pitch alignment with ground truth recordings.
- 2) Stability: The audio playback exhibits no artifacts such as stuttering, frame skipping, or abrupt termination.
- 3) Naturalness: The output demonstrates human-like speech/instrument production without robotic artifacts or unnatural prosody.
- 4) Emotional expressiveness: The audio effectively conveys intended emotional states (e.g., joy, sadness, anger) with appropriate vocal/instrumental cues.

C.7 CONFIGURATION OF TTS ABLATION EXPERIMENTS

We introduce three distinct prompt configurations: PROMPT1 incorporates both the reference audio exemplar and its corresponding transcript, with the transcript preceding the audio; PROMPT2 inverts this sequence by presenting the audio prior to the transcript; PROMPT3 excludes the transcript while retaining the audio exemplar from PROMPT1. The prompt configurations are illustrated in Figure 6.

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<pre>< im_start >system ### 你输出的音色要求: 当处于必须进行语音回复的情形下,你应该以如下示例音频的声音种类来予以回复,示例音频的声音如下: 示例音频对应的文字:{example_text} 示例音频: {example_voice} ### 你的输出模式: 你的输出模式:【语音或者音频】 ### 用户输入模式: 【文本】是用户当前的输入模式。 < im_end >< endoftext >< im_start >user 你要把【{content}】这句话转为语音。 < im_end >< endoftext > < im_start >assistant</pre>	<pre>< im_start >system ### 你输出的音色要求: 当处于必须进行语音回复的情形下,你应该以如下示例音频的声音种类来予以回复,示例音频的声音如下: 示例音频: {example_voice} 示例音频对应的文字:{example_text} ### 你的输出模式: 你的输出模式:【语音或者音频】 ### 用户输入模式: 【文本】是用户当前的输入模式。 < im_end >< endoftext >< im_start >user 你要把【{content}】这句话转为语音。 < im_end >< endoftext > < im_start >assistant</pre>	<pre>< im_start >system ### 你输出的音色要求: 当处于必须进行语音回复的情形下,你应该以如下示例音频的声音种类来予以回复,示例音频的声音如下: 示例音频: {example_voice} ### 你的输出模式: 你的输出模式:【语音或者音频】 ### 用户输入模式: 【文本】是用户当前的输入模式。 < im_end >< endoftext >< im_start >user 你要把【{content}】这句话转为语音。 < im_end >< endoftext > < im_start >assistant</pre>
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Figure 6: Prompt configurations

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Table 17: Distribution of sft data

Data Type	Number of Samples
Text Data	181K
Long-cot Dataset	55K
Text-Audio Alignment Data	401K
Total	637K

Table 18: Distribution of lpo data

Data Type	Number of Samples
General SFT Data	100K
Long-cot Dataset	45K
Text-Audio Alignment Data	300K
Total	445K

C.8 PRE-TRAINING LOSS OF STAGE 1

We present the loss curve from the first phase of pre-training. As shown in Fig.7, the model’s loss remains relatively high but exhibits a clear downward trend, indicating that the computational resources and training data during the pre-training stage were still insufficient.

C.9 TEXT CAPABILITY TESTING OF UNITTS

The pre-training process comprises two stages. In Stage 1, we observed that introducing the audio modality degraded text generation performance, leading to overall task deterioration due to limited model capacity and competition between modalities. We hypothesized that strengthening the model’s textual instruction-following ability could enhance both contextual understanding and audio generation quality. This hypothesis was empirically validated in the SFT experiments (4.3.3), where improvements in audio generation were noted after bolstering text instruction capabilities.

In Stage 2 of pre-training, we employed a data augmentation strategy by incorporating text-based instruction datasets. This approach substantially restored text generation performance, as demonstrated by the comparative analysis in Table 20. However, it is worth noting that code instruction and mathematics-related datasets were excluded from this phase, which may explain the suboptimal results in human evaluation metrics and mathematical reasoning tasks.

C.10 EXPERIMENTAL VALIDATION OF THE TEXT-TO-INSTRUCTION DATA ALIGNMENT FRAMEWORK

In our study, we investigated different training methodologies for Text-to-Speech (TTS) models. We found that a pure Supervised Fine-Tuning (SFT) approach, which we refer to as the “pure-sft” model, without any pre-training, yielded poor results. As shown in Table 21, using 6.2 million text-audio pairs for SFT resulted in a high Character Error Rate (CER) of 18.18% and subpar audio quality. Our analysis revealed that when the model was given the same text to synthesize twice, only 5% of the generated audio tokens were identical. This highlights the significant challenge of audio modeling, as the model must navigate a vast audio sequence space to capture nuances like prosody, timbre, and semantic information, a task far more complex than modeling a text sequence.

To address this challenge and the scarcity of high-quality text-audio alignment data, we adopted a pre-training approach inspired by codec systems that use unlabeled audio data. During the pre-training phase, we used 100 billion unlabeled audio samples for training. This allowed the model to first learn robust audio modeling capabilities through self-supervised learning. Following this, we performed SFT using a much smaller dataset of just 401k text-audio aligned samples. This two-stage approach resulted in a significantly improved CER of 3.43%, demonstrating that a strategic pre-training phase focused on audio modeling is crucial for achieving superior performance with a limited amount of SFT data.

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Table 19: LPO Parameter values

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item	value
β	0.2
δ	10.0
r_1	1.0
r_2	0.4
Max LR	8e-7
Min LR	5e-7
Global Batchsize	120

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Pretraining Loss Curve

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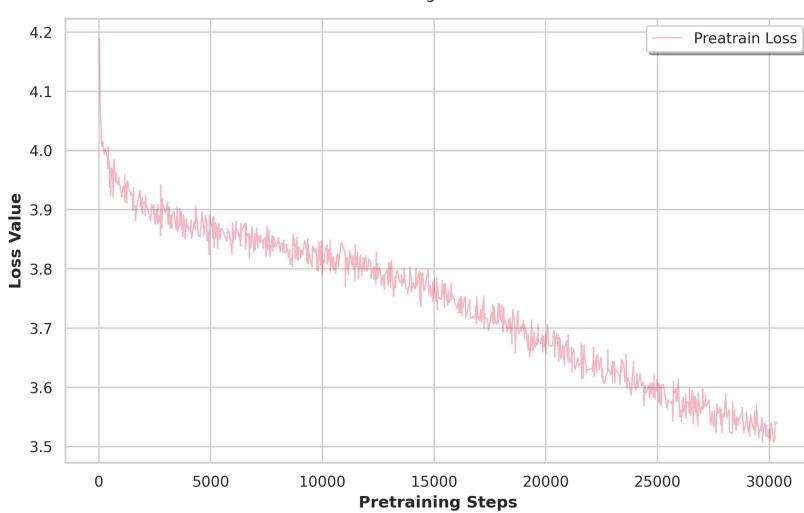


Figure 7: Stage 1 Pre-training Loss

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Table 20: Performance comparison across different datasets and stages

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datasets	qwen2.5-7b-base-opencompass	pretrain-stage1	pretrain-stage2
MMLU	74.26	47.12	52.44
ARC-C	59.66	32.0	37.97
Winogrande	68.98	59.12	58.96
Hellaswag	86.63	63.24	62.18
GPQA	39.39	23.23	25.76
MATH	51.2	2.86	7.78
GSM8K	79.45	19.18	64.97
HumanEval	77.44	10.98	14.63

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Table 21: Comparison of CER for different Models

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Model	CER
PURE_SFT	18.18%
UniTTS-SFT	3.43%