

000 SCULPTING SUBSPACES: CONSTRAINED FULL FINE- 001 TUNING IN LLMS FOR CONTINUAL LEARNING 002

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007 ABSTRACT 008

009 Continual learning in large language models (LLMs) is prone to catastrophic for-
010 getting, where adapting to new tasks significantly degrades performance on pre-
011 viously learned ones. Existing parameter-efficient methods often limit model
012 expressivity or introduce new parameters per task, creating scalability issues.
013 To address these limitations, we introduce **Orthogonal Subspace Fine-Tuning**
014 (**OSFT**), a novel parameter-efficient approach for continual learning. OSFT lever-
015 ages adaptive singular value decomposition (SVD) to dynamically identify and
016 preserve critical, high-rank parameter subspaces that encode prior knowledge. All
017 updates for new tasks are constrained to be strictly orthogonal to these preserved
018 subspaces, which minimizes interference while maintaining a fixed parameter
019 count and avoiding the need to store task-specific gradients. We extensively eval-
020 uate OSFT on standard continual learning benchmarks using both encoder-decoder
021 (T5-Large) and decoder-only (LLaMA-2 7B, Mistral-7B) models across diverse
022 tasks. Empirically, our method achieves a state-of-the-art trade-off between learn-
023 ability and knowledge retention, dominating the Pareto frontier, with **up to 7%**
024 **higher** average accuracy than recent baselines like O-LoRA, and **reduces forget-**
025 **ting to near-negligible levels**. It notably maintains the model’s general linguis-
026 tic capabilities, instruction-following, and safety throughout the learning process.
027 OSFT provides a practical, theoretically grounded, and scalable solution that ef-
028 fectively balances model plasticity and knowledge retention for continual learning
029 in LLMs.
030

031 1 INTRODUCTION 032

033 Large language models (LLMs), such as GPT-3 (Brown et al., 2020), PaLM (Chowdhery et al.,
034 2023), and LLaMA-2 (Touvron et al., 2023), have achieved remarkable successes across a broad
035 range of natural language tasks. However, deploying these models in dynamic, real-world scenarios
036 presents a fundamental challenge: how can we efficiently adapt them to new tasks and evolving data
037 distributions without losing their valuable pre-trained knowledge?

038 Consider an enterprise LLM that must continuously learn new product information, regulatory up-
039 dates, and domain-specific terminology. Traditional full fine-tuning—updating all billions of pa-
040 rameters—not only incurs prohibitive computational costs but also leads to *catastrophic forgetting*
041 (McCloskey & Cohen, 1989; Kirkpatrick et al., 2017), where the model’s performance on previ-
042 ously learned tasks deteriorates dramatically. This creates an impossible choice: maintain separate
043 models for each task (multiplying infrastructure costs) or accept degraded performance on earlier
044 capabilities.

045 **Parameter-Efficient Fine-Tuning (PEFT)** methods like Adapters (Houlsby et al., 2019) and LoRA
046 (Hu et al., 2022) reduce computational costs by freezing the pre-trained model and introducing small
047 trainable modules. However, their restricted parameter budget limits adaptation capacity, and they
048 struggle in continual learning—either accumulating new modules per task or requiring complex
049 merging strategies. **Continual Learning approaches** like EWC (Kirkpatrick et al., 2017) and O-
050 LoRA (Wang et al., 2023a) attempt to address forgetting but either provide only soft constraints that
051 slow rather than prevent forgetting, or operate within fixed low-rank subspaces that may not align
052 with the model’s natural capacity distribution.
053

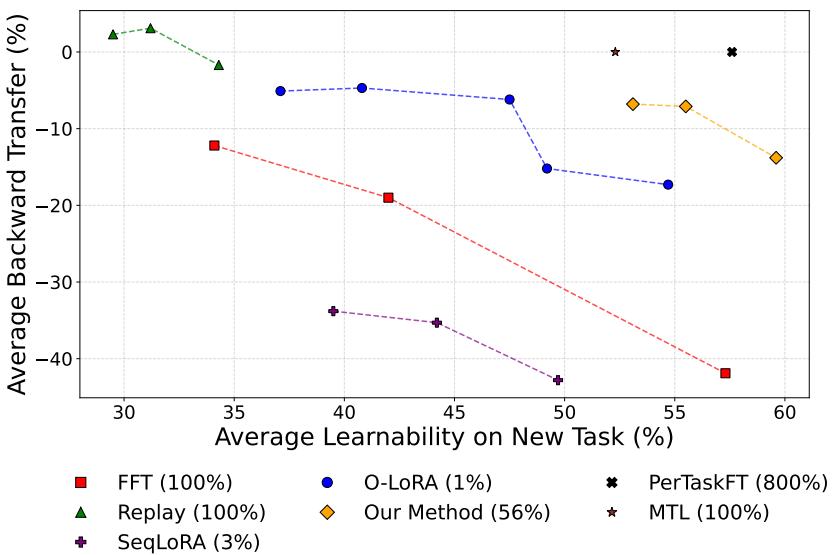


Figure 1: **Pareto frontier on TRACE Benchmark.** Each curve shows the trade-off between average immediate task accuracy and average backward transfer (BT, our forgetting metric; more negative BT means more forgetting) for a given method; **higher values indicate better performance on both axes.** Our approach dominates the frontier achieving the best overall performance (*learnability – forgetting*) while being parameter efficient. Legend entries report the average fraction of trainable parameters used (approximate). For this figure, all methods are run on LLaMA-2-7B-Chat with the same training schedule; we sweep a small grid over key hyper-parameters per method: learning rate $\in \{10^{-3}, 10^{-4}, 10^{-5}\}$ for FFT, replay buffer size $\in \{5\%, 10\%, 15\%\}$ of previous-task data for Replay, LoRA rank $\approx \{2\%, 3\%, 4\%\}$ of the matrix dimension for SeqLoRA, LoRA rank $\approx \{0.5\%, 1.0\%, 1.5\%\}$ for O-LoRA (all with orthogonality regularization $\lambda = 0.5$) and two additional O-LoRA points at fixed rank 1.0% with $\lambda \in \{0.2, 1.0\}$, and average effective trainable rank $\approx \{50\%, 56\%, 62\%\}$ across the 8 tasks for **Ours**. *PerTaskFT* and *MTL* serve as upper bounds, obtained by training a separate model per task and by joint multi-task training on the full data, respectively.

The key insight missing from these approaches is that *not all parameter directions are created equal*. Recent work (Sharma et al., 2023) reveals that neural network weight matrices contain substantial redundancy—many parameter directions, particularly those with small singular values, contribute minimally to model behavior. This suggests we could identify and repurpose these “dormant” directions for new tasks while preserving critical knowledge-encoding directions.

Building on this insight, we propose **Orthogonal Subspace Fine-Tuning**, a novel parameter-efficient method that fundamentally rethinks how models adapt to new tasks. As illustrated in Figure 2, our approach operates through three synergistic mechanisms:

1. **Adaptive Subspace Identification:** We decompose each layer via SVD to separate critical knowledge-bearing directions (high singular values) from underutilized capacity (low singular values) that can be safely repurposed.
2. **Importance-Guided Allocation:** We measure each layer’s importance via input-output cosine similarity. High-similarity layers that primarily preserve features (e.g., early attention layers) receive more protected singular directions to maintain stability. Low-similarity layers that transform representations (e.g., final MLPs) are allocated more adaptable capacity for learning new tasks. This adaptive allocation automatically balances stability and plasticity across the network according to each layer’s functional role.
3. **Orthogonal Gradient Projection:** We constrain all gradient updates to remain strictly orthogonal to preserved subspaces, creating an impenetrable barrier against forgetting.

Unlike existing methods that either waste parameters (full fine-tuning), sacrifice expressivity (fixed adapters), or accumulate modules (progressive approaches), our design achieves all desired prop-

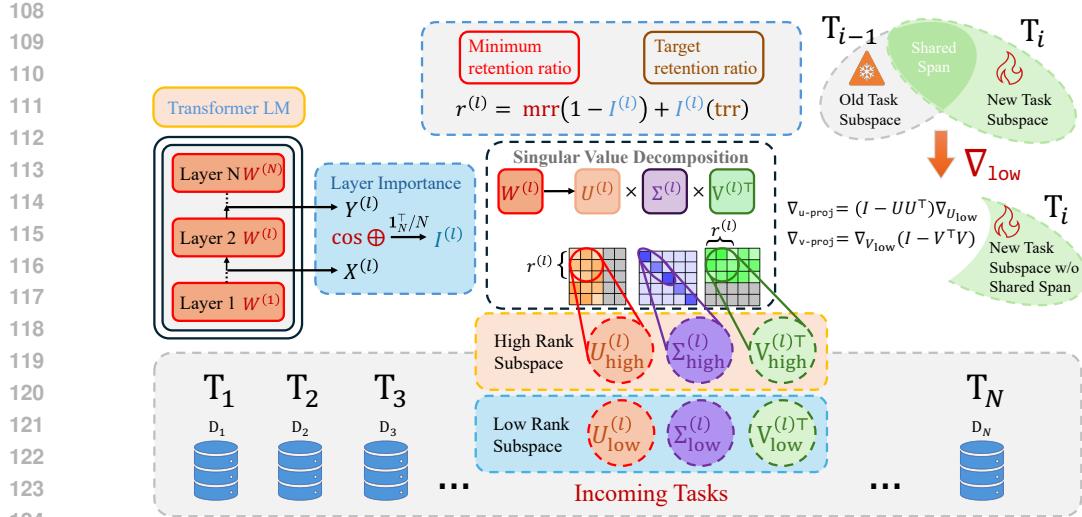


Figure 2: **Overview of our Adaptive SVD-based Continual Fine-tuning Method.** For each parameter matrix in the network, we perform SVD decomposition to identify high-rank components (associated with larger singular values) that encode crucial knowledge from previous tasks, and low-rank components (associated with smaller singular values) that contribute minimally to model performance. When learning a new task, gradient updates are projected onto the low-rank subspace orthogonal to previous task representations, allowing full parameter updates while minimizing catastrophic forgetting.

erties simultaneously. Figure 1 empirically validates this claim—our method dominates the Pareto frontier, achieving superior learning with minimal forgetting while minimizing the parameter usage.

1.1 OUR CONTRIBUTIONS

1. An orthogonal subspace approach to parameter-efficient fine-tuning: We propose a theoretically grounded method that partitions weight matrices via adaptive SVD to identify and reuse low-importance parameter subspaces with minimal interference. This effectively balances the plasticity needed for new tasks with stability to retain prior knowledge.

2. Adaptive capacity allocation without extra memory: Our method dynamically allocates parameter budgets across layers based on their functional role while maintaining a fixed footprint, avoiding new modules or stored gradients for each task and thus scaling gracefully to many tasks.

3. State-of-the-art performance on diverse tasks: We demonstrate consistent gains across classification, generation, math, and reasoning benchmarks using T5-Large, LLaMA-2 7B, and Mistral-7B models. Our approach achieves better accuracy, stronger knowledge retention, and nearly negligible forgetting—while preserving general linguistic capabilities, instruction-following, and safety.

4. Thorough empirical and theoretical validation: We provide in-depth analyses verifying the effective repurposability of low-rank subspaces, showing that these directions can be used for new tasks without degrading old ones. Our experiments confirm practical robustness while theoretical analysis proves tighter bounds on catastrophic forgetting.

The remainder of this paper is structured as follows. Section 2 reviews relevant literature. Section 3 presents our algorithm in detail. Section 4 provides experimental validation. Section 5 concludes with key insights and future directions.

162

2 RELATED WORK

164 Continual learning in large language models aims to acquire new knowledge without catastrophically
165 forgetting the old. Existing methods typically achieve this by either restricting *which* parameters
166 are updated or by constraining *how* full-parameter updates are performed.167 **Parameter-restricted approaches** isolate task knowledge by modifying only a small subset of
168 weights. Parameter-Efficient Fine-Tuning (PEFT) methods like Adapters (Houlsby et al., 2019) and
169 LoRA (Wang et al., 2023a; Liang & Li, 2024) freeze the base model and train a few new parameters
170 per task. While this isolates updates, it can limit expressiveness and adds parameter overhead that
171 scales with the number of tasks. Recent SVD-based variants such as MiLoRA (Wang et al., 2025)
172 and PiSSA (Meng et al., 2024) further factor weight matrices and interpret low- or high-singular-
173 value components as LoRA-style adapters: MiLoRA freezes the high-singular-value components
174 and updates only the low-singular-value components, while PiSSA freezes the low-singular-value
175 components and updates the high-singular-value components instead. OSFT is structurally closest
176 to MiLoRA in that it also fine-tunes only low-singular-value components, but differs in two key
177 ways: (i) we constrain updates via an orthogonal subspace projection so that gradients remain in the
178 complement of the preserved subspace, and (ii) we select ranks adaptively on a per-layer basis using
179 an input–output cosine similarity importance score rather than fixing a global rank for all layers.
180 Similarly, **sparse fine-tuning** methods (Panda et al., 2024; Bhardwaj et al., 2025) update a small
181 fraction of the original weights, but their selection often relies on heuristics like gradient magnitude.
182 Our approach differs by using Singular Value Decomposition (SVD) to identify critical subspaces,
183 a choice theoretically grounded in the connection between singular values and the loss landscape’s
184 curvature, offering a more principled selection method.185 **Update-constraining approaches** modify all parameters but impose constraints to protect prior
186 knowledge. **Regularization** methods such as EWC (Kirkpatrick et al., 2017) penalize changes to
187 important weights but cannot fully prevent interference, leading to gradual performance decay. A
188 closer line of work, **gradient projection**, constrains updates to be orthogonal to subspaces learned
189 from past tasks. However, leading methods like GPM (Saha et al., 2021) and SGP (Saha & Roy,
190 2023) derive these subspaces from task *activations*. This creates a critical bottleneck, as their mem-
191 ory requirements grow linearly with the number of tasks, rendering them impractical for billion-
192 parameter models. Other full-parameter strategies like standard fine-tuning (Luo et al., 2025) and
193 model merging (Jang et al., 2024; Yadav et al., 2023) represent extremes of catastrophic forgetting
194 or prohibitive computational cost, respectively.

195 OSFT’s design is motivated by the limitations of the following existing strategies.

196 **Fixed-Rank and Regularization Methods.** A simpler approach might be a fixed-rank projection
197 (e.g., freezing the **top k** singular vectors in all layers), but this ignores layer heterogeneity and
198 can either over-preserve (hurting plasticity) or under-preserve (causing forgetting). Regularization
199 methods like EWC are often insufficient for LLMs, as their diagonal Hessian approximations fail
200 to capture the complex, non-diagonal curvature of the loss landscape, leading to subpar knowledge
201 retention (Ritter et al., 2018; Heckel, 2022; Kruengkrai & Yamagishi, 2022).202 **Activation-Based Projection (GPM/SGP).** A related line of work uses gradient projection but dif-
203 fers fundamentally. Methods like Gradient Projection Memory (GPM) (Saha et al., 2021) and Scaled
204 Gradient Projection (SGP) (Saha & Roy, 2023) perform SVD on task *activations* to build a basis for
205 important subspaces. Our approach differs in four key ways:206

- 207 1. **Object of SVD:** We perform SVD directly on model **weights** to approximate high-
208 curvature directions, whereas GPM/SGP operate on **activations**.
- 209 2. **Memory Scalability:** Our memory overhead is **constant**, as we only store the singular
210 vectors of the current weights. In contrast, GPM/SGP accumulate activation-derived bases,
211 causing memory to grow linearly with the number of tasks. This makes them impractical
212 for billion-parameter LLMs.
- 213 3. **Adaptive Ranks:** Our method uses a layer-wise importance score to adaptively allocate
214 rank, offering a more flexible balance of stability and plasticity.
- 215 4. **Target Scale:** OSFT is the first weight-SVD projection method validated on billion-
216 parameter LLMs, whereas prior methods were demonstrated on smaller-scale models.

216 Our work introduces a method that combines the expressive capacity of full-model updates with
 217 a scalable and theoretically grounded constraint mechanism. Unlike methods that limit updates to
 218 small parameter subsets, we leverage the entire model, and unlike prior projection methods, our
 219 weight-based SVD approach maintains constant memory overhead, making it practical for continual
 220 learning in state-of-the-art language models.

222 3 METHODOLOGY

224 Our approach, Orthogonal Subspace Fine-Tuning (OSFT), addresses continual learning in large lan-
 225 guage models by leveraging adaptive low-rank updates guided by Singular Value Decomposition
 226 (SVD). We strategically preserve critical knowledge from previous tasks by constraining parame-
 227 ter updates away from dominant (high-rank) singular directions, while enabling model adaptation
 228 within complementary (low-rank) directions.

230 3.1 PROBLEM SETUP AND NOTATION

232 Let the parameters of an LLM be denoted as:

$$233 \theta = \{\mathbf{W}^{(1)}, \mathbf{W}^{(2)}, \dots, \mathbf{W}^{(L)}\},$$

235 where each $\mathbf{W}^{(l)} \in \mathbb{R}^{d_O^{(l)} \times d_I^{(l)}}$ represents the weight matrix of layer l . Practical deployments involve
 236 matrices with millions or billions of parameters, underscoring the necessity of efficient continual
 237 updates.

238 Given sequential tasks $\{\mathcal{D}_1, \mathcal{D}_2, \dots, \mathcal{D}_T\}$, each defined by data pairs $\{(x_i^t, y_i^t)\}_{i=1}^{n_t}$, our goal is to
 239 sequentially adapt parameters θ to task \mathcal{D}_t without significant performance degradation on previ-
 240 ously learned tasks $\mathcal{D}_1, \dots, \mathcal{D}_{t-1}$. Training repeatedly from scratch is computationally prohibitive,
 241 necessitating efficient incremental updates.

243 3.2 LOW-RANK AND HIGH-RANK SUBSPACES VIA SVD

245 Extensive empirical evidence shows neural network parameters possess substantial redun-
 246 dancy (Sharma et al., 2023; Hartford et al., 2024), where directions associated with small singular
 247 values minimally impact critical model knowledge. Conversely, larger singular values typically en-
 248 capsulate vital knowledge. Empirical verification of this low-rank assumption is in Appendix A.4.
 249 Leveraging this observation, we propose:

250 *251 Projecting parameter updates away from high singular-value directions, preserv-
 252 ing previously acquired knowledge, and utilizing low singular-value directions for
 253 adaptation to new tasks.*

254 Formally, we perform Singular Value Decomposition (SVD) on each weight matrix $\mathbf{W}^{(l)}$ at layer l :

$$255 \mathbf{W}^{(l)} = \mathbf{U}^{(l)} \Sigma^{(l)} (\mathbf{V}^{(l)})^\top, \quad (1)$$

257 where singular values in $\Sigma^{(l)}$ are sorted in descending order. We compute this decomposition once
 258 per task, adding minimal overhead compared to full model training.

260 3.3 DETERMINING LAYER IMPORTANCE VIA INPUT-OUTPUT SIMILARITY

262 Inspired by AdaSVD (Li et al., 2025), we quantify layer importance using cosine similarity between
 263 a layer’s input activations $\mathbf{X}^{(l)}$ and its linear outputs $\mathbf{Y}^{(l)} = \mathbf{W}^{(l)} \mathbf{X}^{(l)}$. Specifically, when evalua-
 264 ting layer importance for task $t + 1$, we compute the similarity using data samples from the previous
 265 task t as follows:

$$266 I^{(l)} = \frac{1}{N} \sum_{i=1}^N \text{cosine_similarity}(\mathbf{X}_i^{(l)}, \mathbf{Y}_i^{(l)}) \quad (2)$$

268 where N denotes the number of data samples from task t . Higher similarity indicates minimal di-
 269 directional change, signifying that the layer predominantly preserves rather than transforms activation

representations. Such layers are essential for retaining features and ensuring stable propagation of information across tasks. Importance scores are also normalized to have an average of one across layers: $\frac{1}{L} \sum_{l=1}^L I^{(l)} = 1$. While empirically we observe $I^{(l)}$ is consistently positive, for robustness, we clip any negative raw cosine similarity values to zero before normalization.

We explored alternative rank-approximation strategies, including LASER (Sharma et al., 2023), SPECTRUM’s Marchenko–Pastur thresholding (Hartford et al., 2024), and entropy-based effective rank (Roy & Vetterli, 2007). In a continual learning setting, these approaches either fail to capture layer-wise variability under sequential tasks or do not yield stable thresholds across heterogeneous datasets. An alternative notion of representational similarity is centered kernel alignment (CKA) (Kornblith et al., 2019), which compares activations across models or layers. CKA emphasizes a different aspect of representation geometry focusing on cross-representation similarity, while cosine similarity is designed to capture how tightly a layer’s outputs are aligned with its inputs. A CKA-based variant of our importance measure is a natural extension.

3.4 ADAPTIVE RANK SELECTION

Given the importance of the layer $I^{(l)}$, we introduce two hyperparameters controlling the retention of singular vectors:

- **Minimum Retention Ratio (mrr)**, ensuring minimal essential retention even for the least critical layers.
- **Target Retention Ratio (trr)**, defining the upper retention bound for highly critical layers.

The fraction of singular vectors preserved at each layer is computed as:

$$r_{\text{frac}}^{(l)} = \text{mrr} + I^{(l)}(\text{trr} - \text{mrr}). \quad (3)$$

The number of singular vectors to retain is $k^{(l)} = \lfloor r_{\text{frac}}^{(l)} \cdot \min(d_O^{(l)}, d_I^{(l)}) \rfloor$. The singular vectors are then partitioned into high-rank ($\mathbf{U}_{\text{high}}^{(l)}, \mathbf{V}_{\text{high}}^{(l)}$) and low-rank subspaces. In practice, we found that setting $\text{mrr} = 0.1$ and $\text{trr} = 0.8$ yields robust performance across our benchmarks. Our method is not overly sensitive to these values; ablation studies show that while performance degrades significantly if retention is too aggressive, mild perturbations (± 0.05) result in minimal ($< 1\%$) accuracy changes. For new applications, we recommend starting with these defaults and performing a small grid search on the first task. See Appendix A.9 for the complete ablation study.

3.5 ORTHOGONAL GRADIENT UPDATES IN LOW-RANK SUBSPACE

To minimize catastrophic forgetting, we enforce updates to lie within the low-rank subspace orthogonal to the high-rank directions. This is achieved by projecting the gradients:

$$\nabla \mathbf{W}_{\text{proj}}^{(l)} = \nabla \mathbf{W}^{(l)} - \mathbf{U}_{\text{high}}^{(l)} \left((\mathbf{U}_{\text{high}}^{(l)})^\top \nabla \mathbf{W}^{(l)} \mathbf{V}_{\text{high}}^{(l)} \right) (\mathbf{V}_{\text{high}}^{(l)})^\top. \quad (4)$$

Here, $\mathbf{U}_{\text{high}}^{(l)} \in \mathbb{R}^{d_O \times k^{(l)}}$ and $\mathbf{V}_{\text{high}}^{(l)} \in \mathbb{R}^{d_I \times k^{(l)}}$ are the dense matrices containing the top $k^{(l)}$ singular vectors. This operation computes the component of the gradient that lies within the high-rank subspace and subtracts it, ensuring the final update is strictly orthogonal to the preserved directions.

3.6 ORTHOGONAL UPDATES VIA REPARAMETERIZATION AND GRADIENT HOOKS

Our goal is to confine all updates to the low-rank subspace, making them orthogonal to the frozen high-rank directions. While one can achieve this by projecting the full weight gradient, a more computationally efficient and elegant solution is implemented by reparameterizing the weights and using gradient hooks. This process involves two main steps:

1. **Reparameterization and Freezing:** After performing SVD on a weight matrix $\mathbf{W}^{(l)}$, we replace it with its underlying SVD components.
 - The high-rank components $(\mathbf{U}_{\text{high}}^{(l)}, \Sigma_{\text{high}}^{(l)}, \mathbf{V}_{\text{high}}^{(l)})$ are registered as frozen buffers in the model (i.e., non-trainable).

324 • The low-rank components ($\mathbf{U}_{\text{low}}^{(l)}$, $\Sigma_{\text{low}}^{(l)}$, $\mathbf{V}_{\text{low}}^{(l)}$) are registered as new trainable parameters.

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327 During the forward pass, the full weight is reconstructed on-the-fly ($\mathbf{W} = \mathbf{W}_{\text{high}} + \mathbf{W}_{\text{low}}$).
 328 During backpropagation, gradients are only computed for the trainable low-rank SVD components.
 329

330 **2. Maintaining Orthogonality with Gradient Hooks:** Simply training the low-rank components could cause their basis vectors (the columns of \mathbf{U}_{low} and \mathbf{V}_{low}) to "drift" and lose their perfect orthogonality with the frozen high-rank basis vectors. To prevent this, we attach a gradient hook to the trainable parameters. After the gradients (e.g., $\nabla \mathbf{U}_{\text{low}}^{(l)}$) are computed, this hook projects them to be orthogonal to the high-rank basis vectors (e.g., $\mathbf{U}_{\text{high}}^{(l)}$). This acts as a maintenance step, guaranteeing the mathematical integrity of the subspaces throughout training.

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338 Our OSFT procedure is summarized in Algorithm 1.

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340 3.7 COMPUTATIONAL AND MEMORY ANALYSIS

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342 Our method is designed to be computationally efficient and scalable. The primary additional cost is
 343 the SVD, which is performed once per layer per task before training begins. Refer to Appendix A.11
 344 for detailed computational cost and memory efficiency analysis.

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347 3.8 THEORETICAL JUSTIFICATION OF ADAPTIVE RANK SELECTION

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349 We rigorously justify our adaptive rank selection method through a formal theoretical analysis using
 350 a second-order Taylor expansion of the task-specific loss landscape, detailed in Appendix A.3. This
 351 analysis explicitly demonstrates that preserving parameter directions associated with the highest
 352 Hessian eigenvalues—representing directions of greatest curvature—effectively minimizes catastrophic
 353 forgetting.

354 However, explicitly computing and decomposing the Hessian is computationally prohibitive for
 355 large-scale language models. Therefore, we employ an efficient approximation inspired by em-
 356 pirical evidence from Haink (2023), who show a robust correlation between the Hessian's largest
 357 eigenvalues and the largest singular values of the model's weight matrices. By retaining the top
 358 singular vectors—corresponding to critical knowledge from previous tasks—we effectively approx-
 359 imate freezing the high-curvature Hessian directions while allowing updates within the subspace
 360 defined by lower singular values.

361 Further supporting our approach, empirical findings (Sharma et al., 2023; Li et al., 2025) highlight
 362 that layers with higher input-output similarity exhibit significantly greater Hessian curvature. Our
 363 adaptive layer-wise rank allocation strategically exploits this property: layers identified as crucial
 364 (high input-output similarity) receive greater singular vector retention, thereby preserving essential
 365 knowledge.

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367 4 EXPERIMENTAL RESULTS

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369 We comprehensively evaluate our adaptive SVD-based continual learning method on established
 370 continual learning benchmarks, comparing it extensively with recent state-of-the-art (SOTA) base-
 371 lines, notably O-LoRA Wang et al. (2023a). Our experiments aim to demonstrate the effectiveness,
 372 scalability, and practicality of our approach in realistic continual learning scenarios. For all bench-
 373 marks, we use fixed task sequences from prior work and report results averaged across multiple
 374 orders. To provide deeper insight into learning and forgetting, we include per-task accuracies (both
 375 immediately after training and at the end of the sequence) in Appendix A.12. We compare against
 376 recent SVD baselines MiLoRA and PiSSA; results are reported in Appendix A.6. We also compare
 377 against the SOTA sparse fine-tuning method LoTA (Panda et al., 2024), which uses sparsity masks
 to preserve task-specific information; results and analysis are provided in Appendix A.7.

378 4.1 BENCHMARKS AND EVALUATION PROTOCOL
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380 We adopt two widely-used benchmarks reflecting varying levels of complexity and task diversity:

381 **Standard Continual Learning Benchmark (5 Tasks)** introduced by Zhang et al. (2015), consisting
382 of classification tasks: AG News, Amazon Reviews, Yelp Reviews, DBpedia, and Yahoo Answers.383 **Extended Continual Learning Benchmark (15 Tasks)**, introduced by Razdaibiedina et al. (2023),
384 combining tasks from multiple sources, including GLUE (Wang et al., 2019) (MNLI, QQP, RTE,
385 SST-2), SuperGLUE (Wang et al., 2020) (WiC, CB, COPA, MultiRC, BoolQ), and IMDB, along
386 with the original 5-task benchmark.
387388 **TRACE Benchmark (8 Tasks)**. In addition, we evaluate on TRACE (Wang et al., 2023b), an 8-task
389 instruction-tuning continual learning benchmark covering domain-specific tasks, multilingual capa-
390 bilities, code generation, and mathematical reasoning. Following TRACE, we report two metrics:
391 *Average Accuracy (AA)* and *Average Backward Transfer (BT)*. Let $A_{i,j}$ denote the accuracy on task
392 j after training on task i in a sequence of T tasks. We define:

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$$\text{AA} = \frac{1}{T} \sum_{j=1}^T A_{T,j}, \quad \text{BT} = \frac{1}{T-1} \sum_{j=1}^{T-1} (A_{T,j} - A_{j,j}). \quad (5)$$

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396 We interpret *forgetting* as $-\text{BT}$: more negative BT corresponds to more forgetting, while values
397 closer to zero indicate better retention of earlier tasks.
398399 We evaluate two popular large language model architectures, T5-Large (encoder-decoder) and
400 LLaMA-2 7B (decoder-only), using the widely-adopted metric of Average Accuracy (AA), com-
401 puted across all tasks after training on the final task. To ensure robustness, we follow standard
402 protocols, averaging results over three independent runs with randomly permuted task sequences.
403 Implementation details, hardware configurations, and training hyperparameters for both T5-Large
404 and LLaMA-2 7B models are provided in Appendix A.10.
405406 4.2 BASELINE METHODS
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408 We position our method clearly against representative continual learning paradigms:

- 409 • **Sequential full-model fine-tuning (SeqFT)**: serves as a lower-bound baseline, prone to
410 catastrophic forgetting.
- 411 • **Parameter-efficient LoRA variants** including SeqLoRA, IncLoRA, and the recent SOTA,
412 O-LoRA Wang et al. (2023a), which utilize low-rank adapters.
- 413 • **Replay-based approaches**, such as standard replay buffers.
- 414 • **Regularization methods**, including Elastic Weight Consolidation (EWC) Kirkpatrick et al.
415 (2017) and Learning without Forgetting (LwF) Li & Hoiem (2017).
- 416 • **Prompt-based techniques**, including L2P Wang et al. (2022) and ProgPrompt Razdaibied-
417 ina et al. (2023).
- 418 • **Model-merging methods**: we include SLERP (Jang et al., 2024) and TIES (Yadav et al.,
419 2023). Both methods operate by combining separate per-task models rather than maintain-
420 ing a single continually updated model.
- 421 • **PerTaskFT**: trains a separate model per task, offering strong performance but requiring
422 extensive computational resources and storage.
- 423 • **Multi-task Learning (MTL)**: trains a single model simultaneously on all tasks, represent-
424 ing an ideal upper bound by relaxing continual learning constraints.

425 4.3 MAIN RESULTS
426427 Table 1 shows that OSFT outperforms or matches all baselines on both 5-task and 15-task bench-
428 marks. Importantly, compared to O-LoRA—the current SOTA parameter-efficient baseline—our
429 method achieves superior accuracy, particularly in the more challenging 15-task scenario (71.3% vs.
430 69.6%), highlighting its effectiveness in maintaining task knowledge over extended task sequences.
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Table 1: Comparison of Average Accuracy (%) across standard continual learning benchmarks using the T5-Large model.

Method	5-Task CL Benchmark				15-Task CL Benchmark			
	Order-1	Order-2	Order-3	avg	Order-4	Order-5	Order-6	avg
SeqFT	18.9	24.9	41.7	28.5	7.4	7.4	7.5	7.4
SeqLoRA	44.6	32.7	53.7	43.7	2.3	0.6	1.9	1.6
InCLoRA	66.0	64.9	68.3	66.4	63.3	58.5	61.7	61.2
Replay	55.2	56.9	61.3	57.8	55.0	54.6	53.1	54.2
EWC	48.7	47.7	54.5	50.3	45.3	44.5	45.6	45.1
LwF	54.4	53.1	49.6	52.3	50.1	43.1	47.4	46.9
L2P	60.3	61.7	61.1	60.7	57.5	53.8	56.9	56.1
LFPT5	67.6	72.6	77.9	72.7	70.4	68.2	69.1	69.2
O-LoRA	75.4	75.7	76.3	75.8	72.3	64.8	71.6	69.6
OSFT (ours)	75.3	74.0	78.4	75.9	71.6	69.6	72.7	71.3
SLERP	40.5	43.0	45.8	43.1	2.4	1.5	2.7	2.2
TIES	35.0	38.5	37.8	37.1	7.8	7.1	5.8	6.9
ProgPrompt	75.2	75.0	75.1	75.1	78.0	77.7	77.9	77.9
PerTaskFT	70.0	70.0	70.0	70.0	78.1	78.1	78.1	78.1
MTL (Upper Bound)	80.0	80.0	80.0	80.0	76.5	76.5	76.5	76.5

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Table 2: TRACE benchmark performance using LLaMA-2-7B-Chat. Average Accuracy (AA) and Backward Transfer (BT) percentages are reported.

Method	AA (%)	BT (%)
SeqFT	23.0	-8.3
LoraSeqFT	9.2	-24.6
O-LoRA	41.3	-6.2
OSFT (ours)	48.4	-7.1
PerTaskFT	57.6	NA
MTL	52.3	NA

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Notably, while PerTaskFT achieves high performance, it requires training separate models per task, making it computationally impractical. MTL represents an idealized scenario, training on all tasks simultaneously, thus serving as an upper-bound performance indicator. A comparison with model merging methods, SLERP and TIES, is provided in Appendix A.8, with corresponding results included in Table 1. Ablation results for rank selection and gradient projection are in Appendix A.9.

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4.4 PERFORMANCE ON THE TRACE BENCHMARK

To further illustrate our method’s capability in more realistic continual learning environments, we evaluate it on TRACE Wang et al. (2023b), which includes diverse and challenging instruction-tuning tasks.

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Results in Table 2 emphasize our method’s ability to effectively retain and transfer knowledge across tasks. Our approach achieves notably higher average accuracy, with slightly lower backward transfer compared to O-LoRA, demonstrating a strong balance between robustness to forgetting and adaptability to new tasks, both critical for practical deployments. In settings where tasks are related, we also observe positive transfer effects. For example, in TRACE when fine-tuning on the NumGLUE-cm and NumGLUE-ds tasks, the accuracy on NumGLUE-cm increases after training on NumGLUE-ds, indicating that adaptation on the later task can improve performance on the earlier, related task rather than degrade it.

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Retention of General Capabilities and Safety. We explicitly evaluate the preservation of general abilities, instruction-following, and safety after continual learning using benchmarks proposed by TRACE. Table 3 illustrates our method’s effectiveness in preserving or enhancing core language capabilities including factual knowledge, commonsense reasoning, and multilinguality compared to

486
 487 Table 3: Comparison of general ability scores across six diverse evaluation tasks between the base
 488 LLaMA-2-7B chat model and our adaptive SVD-based continual learner.

Model	MMLU	GSM	BBH	TydiQA	BoolQA	PIQA
Base Instruct Model	46.6	26.1	40.2	23.5	70.5	76.2
OSFT (ours)	47.7	7.7	34.2	35.8	76.6	77.6

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 494 Table 4: Win / Tie / Lose (%) for instruction-following and safety evaluations against the LLaMA-
 495 2-7B-Chat base model.

Method	Instruction (Helpfulness)			Safety		
	Win	Tie	Lose	Win	Tie	Lose
Replay	10	18	72	0	88	12
LoRASeqFT	3	4	94	0	86	14
SeqFT	14	34	53	0	98	2
OSFT (ours)	24	56	20	18	78	4

504 the original instruction-tuned model. Reasoning tasks like GSM8K suffer post-training degradation,
 505 a known issue across methods and reported in TRACE Wang et al. (2023b). Prior work highlights
 506 that continual learning without explicit reasoning supervision (e.g., chain-of-thought augmentation)
 507 is insufficient to preserve these capabilities; however, our method can be augmented with such tech-
 508 niques to mitigate this degradation. Table 4 demonstrates that our method also retains instruction-
 509 following ability and safety performance compared to baselines.

5 CONCLUSION

513 As large language models (LLMs) become increasingly central to real-world applications, contin-
 514 ually adapting them without erasing prior knowledge is essential. We presented a novel continual
 515 learning framework that uses adaptive singular value decomposition (SVD) to isolate low-rank sub-
 516 spaces for new tasks while preserving critical directions for previously acquired knowledge. Un-
 517 like parameter-efficient techniques that freeze most weights or add modules per task, our method
 518 operates on *all* model parameters with fixed memory, preventing catastrophic forgetting through or-
 519 thogonal subspace updates. Extensive empirical evaluations demonstrate our method’s effectiveness
 520 across diverse benchmarks: (1) *On the 5-task benchmark with LLaMA-2 7B*, we achieved **79.6%**
 521 accuracy, surpassing the current SOTA by over 3 percentage points; (2) *or the challenging 15-
 522 task sequence with T5-Large*, we reached **71.3%** accuracy, outperforming all parameter-efficient
 523 competitors; (3) *On the realistic TRACE benchmark with LLaMA-2 7B-Chat*, our method attained
 524 **48.4%** average accuracy without requiring simultaneous multi-task access or multiple specialized
 525 models. Crucially, our approach preserved general capabilities, instruction-following behavior, and
 526 safety throughout continual learning—essential properties for deployment in production environ-
 527 ments. Our method OSFT provides a mathematically principled solution to the fundamental tension
 528 between stability and plasticity in neural networks, offering a scalable path toward continuously
 529 evolving language models that efficiently accumulate knowledge without forgetting. Our work es-
 530 tablishes a practical approach for real-world deployment of continually adapting language models.
 531 Limitations and future directions are discussed in Appendix A.2.

540 REPRODUCIBILITY STATEMENT
541542 We provide all details needed to reproduce our results. The algorithm is specified in Section 3 with
543 the training procedure summarized in Algorithm 1. Benchmarks, metrics, and evaluation protocol
544 are described in Section 4. Theoretical assumptions and full proofs are provided in Appendix A.3.
545 Computational cost and memory analysis are in Appendix A.11, with ablations in Appendix A.9.
546 Per-task results and task orders are reported in Appendix A.12. Implementation and hyperparameters
547 are given in Appendix A.10. An anonymized code repository with scripts and configs is linked in
548 Appendix A.13. Our disclosure of LLM usage is in Appendix A.14.549
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756 **A APPENDIX**757 **A.1 ALGORITHM SUMMARY**758 **Algorithm 1** Orthogonal Subspace Fine-Tuning (OSFT) - Practical Implementation

```

762 1: Require: Initial parameters  $\theta = \{\mathbf{W}^{(l)}\}_{l=1}^L$ , tasks  $\{\mathcal{D}_t\}_{t=1}^T$ , hyperparameters mrr, trr.
763 2: Ensure: Parameters are updated continually while preserving high-rank subspaces.
764 3: for task  $t = 1, \dots, T$  do
765 4:   Compute layer importance  $I^{(l)}$  and determine retention count  $k^{(l)}$ .
766 5:   for layer  $l = 1, \dots, L$  do
767 6:     Decompose  $\mathbf{W}^{(l)}$  via SVD.
768 7:     Reparameterize Layer:
769 8:       Store high-rank components  $(\mathbf{U}_{\text{high}}^{(l)}, \dots)$  as frozen buffers.
770 9:       Store low-rank components  $(\mathbf{U}_{\text{low}}^{(l)}, \dots)$  as new trainable parameters.
771 10:      Register a gradient hook on the trainable SVD components to enforce orthogonality.
772 11:    end for
773 12:    while not converged on task  $\mathcal{D}_t$  do
774 13:      Sample mini-batch.
775 14:      In the forward pass, reconstruct effective weight  $\mathbf{W}_{\text{eff}}^{(l)} = \mathbf{W}_{\text{high}}^{(l)} + \mathbf{W}_{\text{low}}^{(l)}$ .
776 15:      Backward pass computes gradients for trainable SVD components (e.g.,  $\nabla \mathbf{U}_{\text{low}}^{(l)}$ ).
777 16:      The gradient hook automatically projects these gradients.
778 17:      The optimizer updates only the (projected) trainable SVD components.
779 18:    end while
780 19:  end for

```

782 **A.2 LIMITATIONS AND FUTURE WORK**

784 While our approach achieves strong performance across a range of benchmarks, few directions re-
785 main open for further refinement. **(1) Rank Estimation Heuristics:** Although our current rank
786 selection method performs robustly in practice, future work could explore more principled, data-
787 driven heuristics to fine-tune retention ratios with even greater precision. **(2) Layer-Specific Opti-
788 mization:** Our method currently applies SVD to all weight matrices; selectively targeting specific
789 layer types (e.g., attention matrices) may offer further efficiency gains with minimal trade-offs. **(3)**
790 **Long-Horizon Adaptation:** In scenarios with very large numbers of tasks, more adaptive capacity
791 management or online adjustment of subspace budgets may further enhance scalability. **(4) Samples**
792 **from Previous Task:** When we use the cosine-similarity based rank selection to set the effective
793 rank, OSFT requires a small fixed-size buffer of task $(t - 1)$ data when starting task t ; this is a fixed
794 memory requirement and does not increase with the number of tasks in the sequence. The alter-
795 native predetermined-threshold schedule for effective rank does not require any old-task data and
796 also performs well in practice. These are natural extensions to our core framework, which remains
797 effective and practical in current continual learning settings.

798 **A.3 THEORETICAL ANALYSIS: TIGHTER FORGETTING BOUNDS VIA ADAPTIVE SVD**

800 We now formally derive a hierarchy of catastrophic forgetting bounds that rigorously demonstrate
801 the advantage of our adaptive rank selection approach compared to both naive full fine-tuning and
802 uniform low-rank projection methods. *In essence, this section shows how protecting high-curvature*
803 *directions (i.e., large Hessian eigenvalues) minimizes forgetting—motivating our subsequent use of*
804 *weight-matrix SVD as a tractable approximation.*

805 **Lemma 1** (Second-Order Approximation of Catastrophic Forgetting). *Consider a model with pa-
806 rameters $\theta^{(k)}$ after training on task k , and subsequent parameters $\theta^{(k+1)} = \theta^{(k)} + \Delta\theta$ after learning
807 task $k + 1$. Assuming $\nabla L_k(\theta^{(k)}) \approx 0$ (i.e., task k 's loss is near-optimal at $\theta^{(k)}$), the catastrophic
808 forgetting on task k can be approximated by:*

$$\Delta L_k \triangleq L_k(\theta^{(k+1)}) - L_k(\theta^{(k)}) \approx \frac{1}{2} \Delta\theta^\top H_k \Delta\theta, \quad (6)$$

810 where $H_k = \nabla^2 L_k(\theta^{(k)})$ is the Hessian of the loss function at $\theta^{(k)}$.
 811

812 **Proof. Step 1: Taylor Expansion.** Expanding L_k at $\theta^{(k+1)} = \theta^{(k)} + \Delta\theta$ via Taylor's theorem:
 813

$$814 \quad L_k(\theta^{(k+1)}) = L_k(\theta^{(k)}) + \underbrace{\nabla L_k(\theta^{(k)})^\top \Delta\theta}_{\approx 0} + \frac{1}{2} \Delta\theta^\top H_k \Delta\theta + O(\|\Delta\theta\|^3). \quad (7)$$

815

816 **Step 2: First-Order Term Vanishes.** Since $\theta^{(k)}$ represents a (local) optimum for task k , we have
 817 $\nabla L_k(\theta^{(k)}) \approx 0$, thereby eliminating the first-order term.
 818

819 **Step 3: Dominant Quadratic Term.** The remaining quadratic term $\frac{1}{2} \Delta\theta^\top H_k \Delta\theta$ dominates for-
 820 getting. \square
 821

822 **Lemma 2** (Block-Diagonal Approximation of the Hessian). *Consider a Transformer model with
 823 parameters partitioned into layers such that:*

$$824 \quad \theta = \left[\text{vec}(W^{(1)})^\top, \text{vec}(W^{(2)})^\top, \dots, \text{vec}(W^{(L)})^\top \right]^\top.$$

825

826 The Hessian matrix H_k at the optimum $\theta^{(k)}$ can be approximated as block-diagonal with respect to
 827 layers:
 828

$$829 \quad H_k \approx \begin{bmatrix} H_k^{(1)} & 0 & \cdots & 0 \\ 0 & H_k^{(2)} & \cdots & 0 \\ \vdots & \vdots & \ddots & \vdots \\ 0 & 0 & \cdots & H_k^{(L)} \end{bmatrix}, \quad (8)$$

830

831 where each $H_k^{(\ell)}$ represents the intra-layer Hessian for layer ℓ . Under this approximation, the
 832 quadratic form decomposes as:
 833

$$834 \quad \Delta\theta^\top H_k \Delta\theta \approx \sum_{\ell=1}^L \text{vec}(\Delta W^{(\ell)})^\top H_k^{(\ell)} \text{vec}(\Delta W^{(\ell)}). \quad (9)$$

835

836 **Proof.** The block-diagonal approximation is theoretically justified by analyses showing the Hes-
 837 sian of neural networks, especially Transformers, is dominated by intra-layer terms with negligible
 838 cross-layer interactions (Singh et al., 2021; Martens & Grosse, 2015). Empirical evidence from
 839 Transformer models further supports this structure: Hessian spectrum analyses reveal minimal mag-
 840 nitude in off-diagonal inter-layer Hessian blocks compared to the intra-layer blocks (Zhang et al.,
 841 2024).
 842

843 **Empirical Validation:** As shown in Zhang et al. (2024), inter-layer Hessian blocks in Transformers
 844 exhibit $\sim 10 \times$ smaller Frobenius norms than intra-layer blocks, with cross-layer correlations below
 845 0.1 in pretrained models. This justifies treating layers independently for curvature analysis.
 846

847 **Norm Equivalence:** Note that $\text{vec}(\Delta W^{(\ell)})^\top H_k^{(\ell)} \text{vec}(\Delta W^{(\ell)})$ is equivalent to
 848 $\langle \Delta W^{(\ell)}, H_k^{(\ell)} \Delta W^{(\ell)} \rangle_F$, where $\langle \cdot, \cdot \rangle_F$ is the Frobenius inner product. Thus, the quadratic
 849 form directly ties to layer-wise Frobenius norms.
 850

851 In practice, optimization and continual learning algorithms that assume a block-diagonal Hessian,
 852 such as Kronecker-Factored Approximate Curvature (K-FAC) (Martens & Grosse, 2015) and struc-
 853 tured Laplace approximations (Ritter et al., 2018), consistently demonstrate effectiveness in lever-
 854 aging layer-wise curvature without significant loss of accuracy. Thus, the approximation is both
 855 theoretically sound and empirically validated. \square
 856

857 **Lemma 3** (Relationship Between Layer Importance and Curvature). *The layer importance measure
 858 $I^{(\ell)}$, defined as:*

$$859 \quad I^{(\ell)} = \frac{1}{N} \sum_{i=1}^N \text{cosine_similarity}(X_i^{(\ell)}, Y_i^{(\ell)}) \quad (10)$$

860

861 where $X_i^{(\ell)}$ are layer inputs and $Y_i^{(\ell)} = W^{(\ell)} X_i^{(\ell)}$ are layer outputs, positively correlates with the
 862 spectral properties of the layer-wise Hessian $H_k^{(\ell)}$.
 863

864 *Proof.* Layers with high importance scores (high similarity between inputs and outputs) tend to
 865 preserve activation patterns rather than significantly transform them. These layers typically serve as
 866 information conduits in the network, maintaining critical features learned for task k .
 867

868 Empirically, these high-importance layers exhibit higher sensitivity to parameter perturbations.
 869 When a layer primarily passes information forward with minimal transformation (high $I^{(\ell)}$), per-
 870 turbations to its parameters directly interfere with this information flow, causing large changes in
 871 the loss function. Mathematically, this translates to larger eigenvalues in $H_k^{(\ell)}$, indicating steeper
 872 curvature.
 873

874 Conversely, layers with lower $I^{(\ell)}$ values significantly transform their inputs, suggesting these layers
 875 are more adaptable. Perturbations to these layers' parameters cause smaller changes in the loss
 876 landscape, resulting in smaller eigenvalues in $H_k^{(\ell)}$.
 877

878 This relationship has been verified empirically in multiple studies (Sharma et al., 2023; Li et al.,
 879 2025), consistently showing a positive correlation between measures of layer importance and the
 880 magnitude of Hessian eigenvalues.
 881

882 **Intuition:** Consider a layer that merely passes input features (high $I^{(\ell)}$). Perturbing its weights
 883 $W^{(\ell)}$ directly distorts critical task- k features, causing large loss changes (high curvature). In con-
 884 trast, layers transforming inputs (low $I^{(\ell)}$) allow parameter changes without catastrophic feature
 885 distortion, corresponding to flatter curvature. \square
 886

887 **Preserving Large Hessian Eigenvalues Minimizes Forgetting.** Combining these lemmas, we see
 888 that *directions with large Hessian eigenvalues* impose the greatest risk for catastrophic forgetting:
 889 even small updates along those directions yield substantial loss increases for old tasks.
 890

891 **Theorem 1** (Hierarchy of Forgetting Bounds). *Assuming equal parameter update magnitudes*
 892 $\|\Delta\theta\|^2 = c$ *across different fine-tuning strategies, the forgetting bounds satisfy:*

$$893 \text{Adaptive SVD} < \text{Fixed-Rank} < \text{Full Fine-tuning} \quad (11)$$

894 *Specifically:*

$$895 \text{Full Fine-tuning: } \Delta L_k \leq \frac{1}{2} \lambda_{\max}(H_k) \cdot c, \quad (12)$$

$$896 \text{Fixed-rank: } \Delta L_k \leq \frac{1}{2} \max_{\ell} \{\lambda_{r+1}^{(\ell)}\} \cdot c, \quad (13)$$

$$897 \text{Adaptive (Ours): } \Delta L_k \leq \frac{1}{2} \max_{\ell} \{\lambda_{r(\ell)+1}^{(\ell)}\} \cdot c, \quad (14)$$

898 where $r(\ell) = mrr + I^{(\ell)}(trr - mrr)$ is our adaptive rank allocation based on layer importance.
 899

900 Moreover, under the condition that layer importance $I^{(\ell)}$ positively correlates with Hessian curva-
 901 ture (Lemma 3), we have:

$$902 \max_{\ell} \{\lambda_{r(\ell)+1}^{(\ell)}\} < \max_{\ell} \{\lambda_{r+1}^{(\ell)}\} \leq \lambda_{\max}(H_k), \quad (15)$$

903 ensuring our adaptive approach provides strictly tighter forgetting bounds.
 904

905 *Proof.* We establish the hierarchy of bounds by proving each inequality separately.
 906

907 **Part 1:** $\max_{\ell} \{\lambda_{r+1}^{(\ell)}\} \leq \lambda_{\max}(H_k)$. By the block-diagonal approximation (Lemma 2), $\lambda_{\max}(H_k) =$
 908 $\max_{\ell} \{\lambda_1^{(\ell)}\}$. From Lemma 3, high- $I^{(\ell)}$ layers have larger $\lambda_1^{(\ell)}$. Since $\lambda_{r+1}^{(\ell)} \leq \lambda_1^{(\ell)}$ for all ℓ by the
 909 ordering of eigenvalues, we have:
 910

$$911 \max_{\ell} \{\lambda_{r+1}^{(\ell)}\} \leq \max_{\ell} \{\lambda_1^{(\ell)}\} = \lambda_{\max}(H_k).$$

912 **Rayleigh Quotient Proof for Full Fine-tuning Bound:** For the full fine-tuning case, we need to
 913 bound $\Delta\theta^\top H_k \Delta\theta$. By the Rayleigh quotient property, for any symmetric matrix H_k and non-zero
 914 vector $\Delta\theta$:

$$915 \frac{\Delta\theta^\top H_k \Delta\theta}{\|\Delta\theta\|^2} \leq \lambda_{\max}(H_k),$$

918 where $\lambda_{\max}(H_k)$ is the largest eigenvalue of H_k . This holds because the maximum value of the
 919 Rayleigh quotient equals the largest eigenvalue.
 920

921 Rearranging, we get:

$$922 \quad \Delta\theta^\top H_k \Delta\theta \leq \lambda_{\max}(H_k) \cdot \|\Delta\theta\|^2 = \lambda_{\max}(H_k) \cdot c.$$

924 Hence the forgetting bound for full fine-tuning is:

$$925 \quad \Delta L_k \approx \frac{1}{2} \Delta\theta^\top H_k \Delta\theta \leq \frac{1}{2} \lambda_{\max}(H_k) \|\Delta\theta\|^2.$$

927 **Part 2:** $\max_\ell \{\lambda_{r(\ell)+1}^{(\ell)}\} < \max_\ell \{\lambda_{r+1}^{(\ell)}\}$.

928 Let $\ell^* = \arg \max_\ell \lambda_{r+1}^{(\ell)}$ be the layer with the largest post-projection eigenvalue in the fixed-rank
 929 approach. By Lemma 3, this layer typically has high curvature and thus high importance $I^{(\ell^*)}$.
 930 Under our adaptive allocation strategy, that high-importance layer obtains a larger rank allocation
 931 ($r(\ell^*) > r$), ensuring:

$$934 \quad \lambda_{r(\ell^*)+1}^{(\ell^*)} < \lambda_{r+1}^{(\ell^*)} = \max_\ell \{\lambda_{r+1}^{(\ell)}\}.$$

935 For any other layer $\ell \neq \ell^*$,

$$937 \quad \lambda_{r(\ell)+1}^{(\ell)} < \lambda_{r+1}^{(\ell^*)} = \max_\ell \{\lambda_{r+1}^{(\ell)}\},$$

938 either because $r(\ell) > r$ (for other high-importance layers) or because $\lambda_{r+1}^{(\ell)} < \lambda_{r+1}^{(\ell^*)}$ (for low-
 939 importance layers). Hence $\max_\ell \{\lambda_{r(\ell)+1}^{(\ell)}\} < \max_\ell \{\lambda_{r+1}^{(\ell)}\}$, implying a strictly tighter bound than
 940 fixed-rank.

941 Combining Parts 1 and 2 completes the proof of the bound hierarchy. \square

$$945 \quad \underbrace{\lambda_{r(\ell^*)+1}^{(\ell^*)}}_{\text{Adaptive (Ours)}} < \underbrace{\lambda_{r+1}^{(\ell^*)}}_{\text{Fixed-Rank}} \leq \underbrace{\lambda_1^{(\ell^*)}}_{\text{Full Fine-Tuning}}, \quad (16)$$

946 where $\ell^* = \arg \max_\ell \lambda_{r+1}^{(\ell)}$ is the highest-curvature layer.

947 **On the Equal-Norm Assumption** The assumption $\|\Delta\theta\|^2 = c$ across different fine-tuning strate-
 948 gies isolates the impact of update directions but does not imply optimality. In practice:

- 949 • Adaptive SVD may achieve lower forgetting *even with smaller norms* by avoiding high-
 950 curvature directions.
- 951 • Full fine-tuning could offset poor directional alignment with larger updates, but this risks
 952 catastrophic forgetting.
- 953 • Future work should analyze the Pareto frontier of the accuracy-forgetting trade-off under
 954 variable norms.

955 This assumption is purely a theoretical device, not a claim about how hyperparameters are tuned in
 956 practice.

957 Key Theoretical Insights

958 Under equal parameter update budgets:

- 959 • Full fine-tuning suffers worst-case forgetting bounded by $\lambda_{\max}(H_k)$.
- 960 • Fixed-rank projection improves on this by capping directions via a uniform low-
 961 rank selection, but misallocates rank to some layers.
- 962 • Adaptive SVD aligns per-layer rank $r(\ell)$ with curvature (via $I^{(\ell)}$), giving strictly
 963 tighter forgetting bounds.

972 **Corollary 1** (Forgetting Reduction with Adaptive SVD). *Under the equal parameter update magnitude assumption, our adaptive SVD achieves strictly less forgetting than fixed-rank or naive full fine-tuning. This gap widens when:*

973 • *Layer importance $I^{(\ell)}$ varies significantly across layers,*
 974 • *The Hessian spectrum shows heavy tails (a few large eigenvalues dominate).*

975 980 *Proof.* Follows directly from Theorem 1 and the established bound hierarchy:

981
$$\Delta L_k^{\text{Adaptive}} < \Delta L_k^{\text{Fixed-rank}} < \Delta L_k^{\text{Full}}.$$

□

985 **Practical Approximation via Weight-Matrix SVD.** While the above results show that *retaining*
 986 *large Hessian-eigenvalue directions* is essential to minimize forgetting, *computing* Hessian eigen-
 987 vectors is intractable for large language models. Recent empirical findings (Haink, 2023) indicate
 988 that these high-curvature directions often overlap significantly with top singular vectors of the weight
 989 matrices. Hence, our method uses SVD-based rank selection—preserving large singular values—as
 990 a pragmatic surrogate for preserving large Hessian eigenvalues. By focusing on lower singular-
 991 value directions for new-task updates, we effectively contain catastrophic forgetting without the
 992 prohibitive overhead of Hessian decomposition. This aligns with the theoretical ideal of limiting
 993 updates where curvature is highest, but in a computationally feasible manner.

994 This theoretical framework underpins our *adaptive* SVD strategy: high-importance layers (with
 995 higher curvature) get more singular directions retained, while less critical layers can be more aggres-
 996 sively pruned. As shown in Section 4, this approach consistently outperforms naive full fine-tuning
 997 and uniform low-rank baselines in mitigating forgetting and stabilizing knowledge across tasks.

998 999 A.4 EMPIRICAL VALIDATION OF LOW RANK APPROXIMATION

1000 1001 We conducted an in-depth analysis of the Granite 8B model architecture to validate findings
 1002 from prior literature suggesting that the weight matrices in transformer layers are effectively low-
 1003 rank (Sharma et al., 2023; Hartford et al., 2024). This implies that these matrices can be accurately
 1004 approximated using low-rank Singular Value Decomposition (SVD), revealing unused capacity that
 1005 can potentially be leveraged to learn additional tasks or improve performance on existing ones. Since
 1006 Granite shares a similar architecture with LLaMA, our findings are directly applicable to LLaMA
 1007 and offer broader insights into decoder-only transformer architectures and large language models in
 1008 general.

1009 1010 Table 5: Leaderboard average results for `attn.k_proj.weight` across varying low-rank reduc-
 1011 tion levels. Middle layers showed slightly better robustness than early layers. The baseline here
 1012 refers to the original Granite 8B model without any low-rank approximation.

Reduction %	Above Baseline	Below Baseline
10%	3	9
50%	4	8
90%	2	10
99%	2	10
99.75%	0	11

1019 1020 We examined all attention and feedforward projection matrices across all layers of Granite 8B, and
 1021 report results for four key matrices: the attention value and key projections, and the two feedforward
 1022 projection matrices that follow attention. Based on prior observations from LASER Sharma et al.
 1023 (2023) suggesting that later layers benefit most from rank reduction—often leading to improved
 1024 downstream performance when high-frequency components are removed—we report findings from
 1025 layers 28, 29, 34, and 39 out of the model’s 40 layers. We performed SVD-based low-rank approx-
 imations at varying reduction levels (e.g., retaining only 1%, 50%, or 90% of the original singular

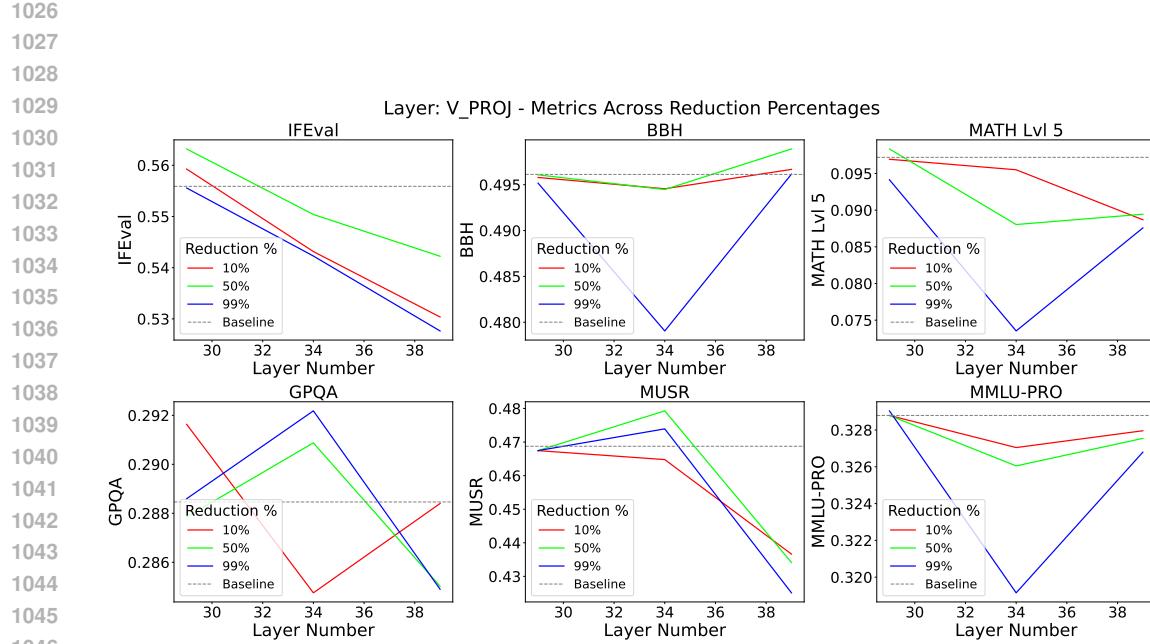


Figure 3: Effect of low-rank approximation on the `attn.v_proj.weight` (value projection matrix) across selected layers in Granite 8B, evaluated on the Leaderboard benchmark.

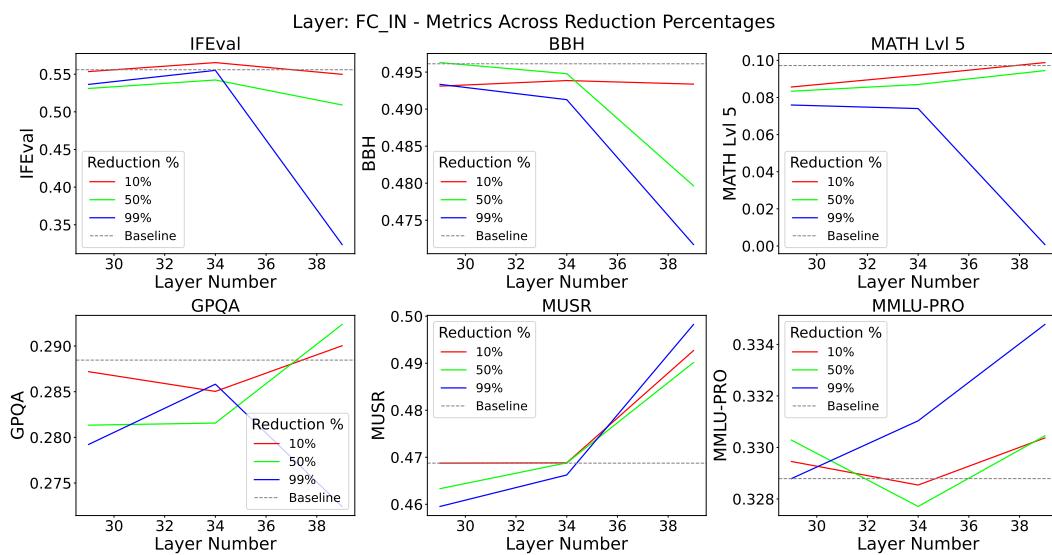


Figure 4: Effect of low-rank approximation on the `mlp.gate_proj.weight` (first feedforward projection) across selected layers in Granite 8B, evaluated on the Leaderboard benchmark.

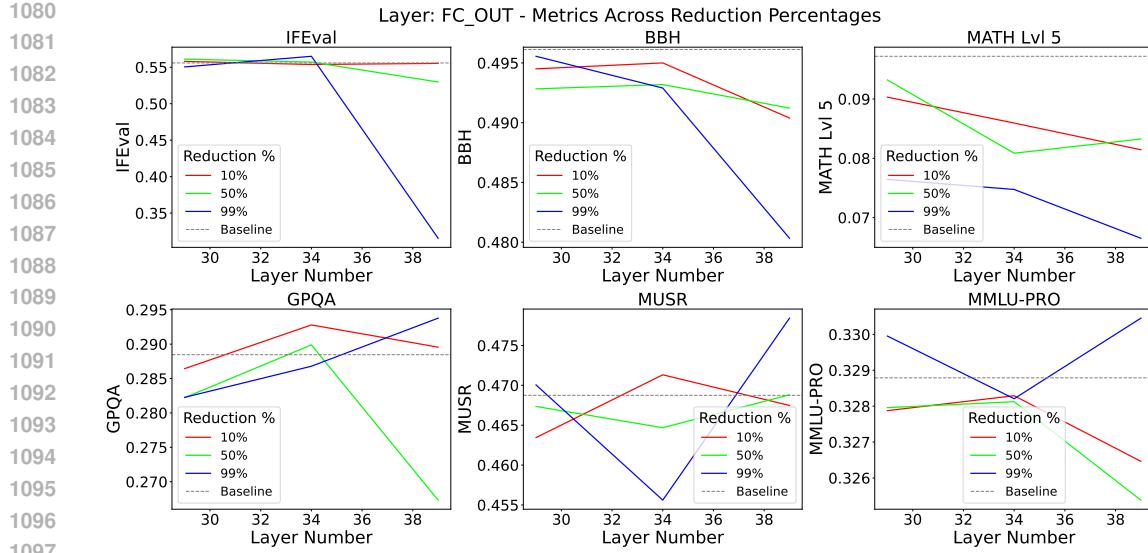


Figure 5: Effect of low-rank approximation on the `mlp.down.proj.weight` (third feedforward projection) across selected layers in Granite 8B, evaluated on the Leaderboard benchmark.

vectors), and evaluated the impact of each intervention on performance on the Open LLM Leaderboard v2 benchmark¹ consisting of six tasks — MMLU-Pro, GPQA, MuSR, MATH, IFEval, and BBH. Consistent with prior work, we observed that some low-rank approximations maintained or even improved performance, highlighting the redundancy and compressibility of these matrices (see Figures 3, 4, and 5 and Table 5). Each experiment involved a single intervention defined by a tuple specifying the layer number, matrix type, and reduction percentage.

Our approach assumes that lower singular vectors can safely accommodate new knowledge without significant forgetting. Specifically, our method relies on the premise that fine-tuning in the directions of low singular vectors will not interfere with previously learned tasks. This assumption holds only if the data from earlier tasks lie predominantly in the subspace spanned by the high singular vectors. If task-specific information from earlier tasks resides in the span of the low singular vectors, modifying these directions could lead to interference—especially if the associated singular values were previously small (effectively suppressing higher-frequency components or noise), but are increased during learning on new tasks, thereby reactivating those suppressed directions. Formally, we expand the weight matrix via SVD as:

$$\mathbf{W} = \sum_{i=1}^r \sigma_i \mathbf{u}_i \mathbf{v}_i^\top \quad (17)$$

To empirically verify this, we investigate whether the output components of previous tasks in the hidden layer, when projected onto the low singular vector subspace, are negligible. In particular, we compute the L2 norm of the matrix-vector product between the outer product of each singular vector pair $\mathbf{u}_i \mathbf{v}_i^\top$ and the input vector (from a previously learned task) without scaling by the corresponding singular value. This helps determine whether the old task input lies in the null space of the low singular vectors or merely yield small outputs due to low singular values. If the L2 norms of the matrix-vector products corresponding to low singular vectors are near zero, we can safely update these directions for new tasks without affecting the prior task.

We perform this analysis on the `mlp.down.proj.weight` matrix in layer 34 of Granite 8B using data from a previously learned task. The results are presented in Figure 6. As expected, the output norm steadily decreases from left to right, where the x-axis corresponds to singular vector indices sorted in descending order of singular values. The three highest singular directions yield

¹https://huggingface.co/docs/leaderboards/open_llm_leaderboard/about

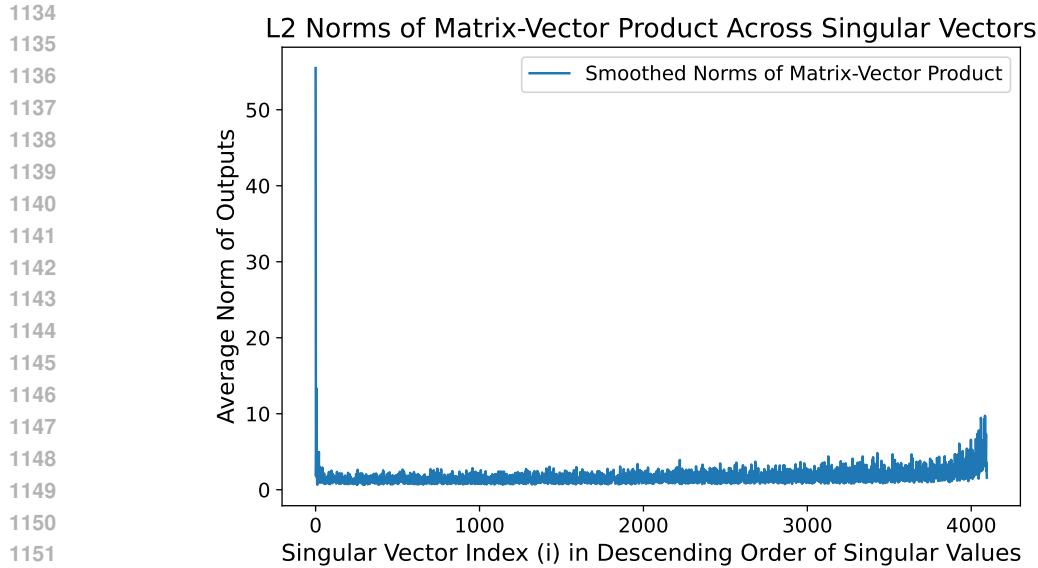


Figure 6: L2 norms of matrix-vector products for each singular vector component in the `mlp.down_proj.weight` matrix (layer 34, Granite 8B), using inputs from a previously learned task. The clear downward trend confirms that low singular directions have minimal activation for the learned task.

norms of 55.5, 18.1 and 1.8, respectively, indicating a sharp drop in signal strength after the top components. This supports the theoretical redundancy hypotheses (Chen et al., 2020; Sharma et al., 2023), validating our adaptive low-rank continual learning strategy. In particular, this layer retained performance even after a 99% rank reduction, matching the performance of the unmodified Granite 8B model on the Leaderboard benchmark.

These diagnostic experiments laid the groundwork for our final approach, which leverages projected gradient descent restricted to low-rank subspaces. Importantly, these subspaces are adaptively selected to minimize interference with previously learned tasks while preserving expressive capacity for learning new ones. Detailed analysis of singular value statistics across all layers and matrix types is provided in Appendix A.5.

A.5 SINGULAR VALUE STATISTICS AND RANK ANALYSIS OF THE GRANITE 8B MODEL

To better understand how to select which singular vectors to fine-tune within model weight matrices, we analyzed the singular value statistics of each matrix using tools from Random Matrix Theory (RMT). Specifically, we examined the use of the lower bound of the Marchenko–Pastur distribution—following the approach in SPECTRUM (Hartford et al., 2024)—to distinguish signal from noise. Singular values that fell below this bound were treated as noise, allowing us to estimate the effective rank of each matrix. However, we observed that, under this criterion, all weight matrices in the Granite 8B model appear to be full-rank. This outcome is attributed to the violation of the core assumptions of the Marchenko–Pastur law—namely, that matrix entries are independently and identically distributed—which clearly does not hold in trained language models where parameters are highly structured and correlated. Consequently, we adopted a scaled thresholding approach, informed by descriptive statistics such as the minimum, mean, median, and maximum singular values within each layer.

To support the adaptive rank selection strategy introduced in the main paper, we performed a comprehensive analysis of the singular value spectra across all weight matrices in the Granite 8B model. For each matrix type (e.g., `q_proj`, `k_proj`, `v_proj`, `o_proj`, `gate_proj`, `up_proj`, `down_proj`), we compute and visualize the distribution of minimum, maximum, mean, and median singular values across all transformer layers (Figures 7–13). We also construct a heatmap illustrating the variation of mean singular values throughout the network (Figure 14). These statistics provide

useful insights into which low singular vectors and corresponding subspaces are suitable for fine-tuning during continual learning.

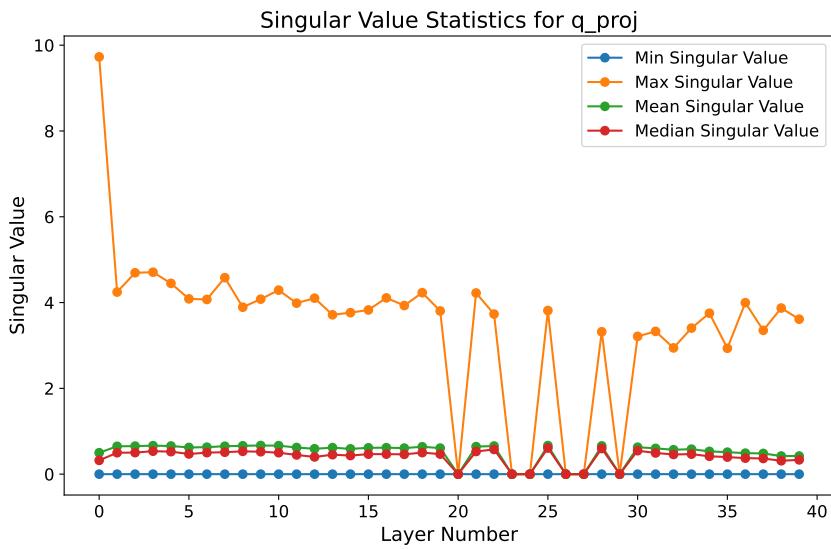


Figure 7: Singular value statistics for the `attn.q_proj.weight` matrix across Granite 8B layers.

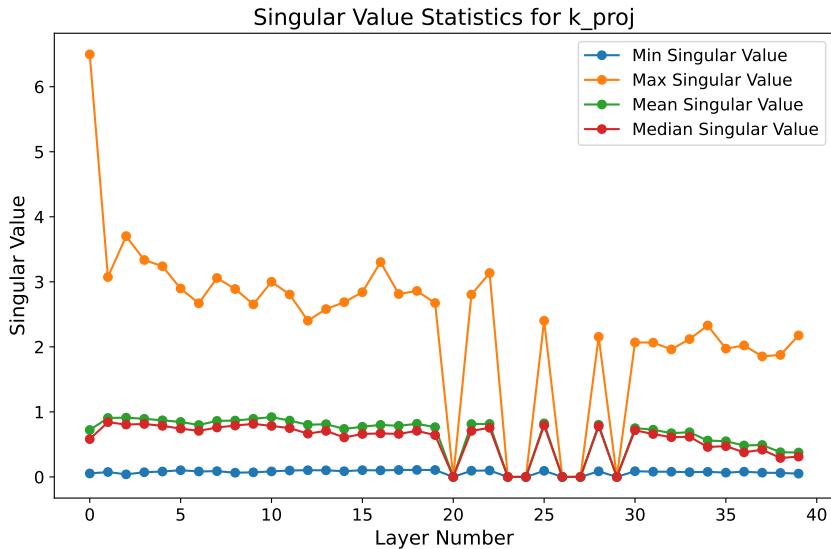
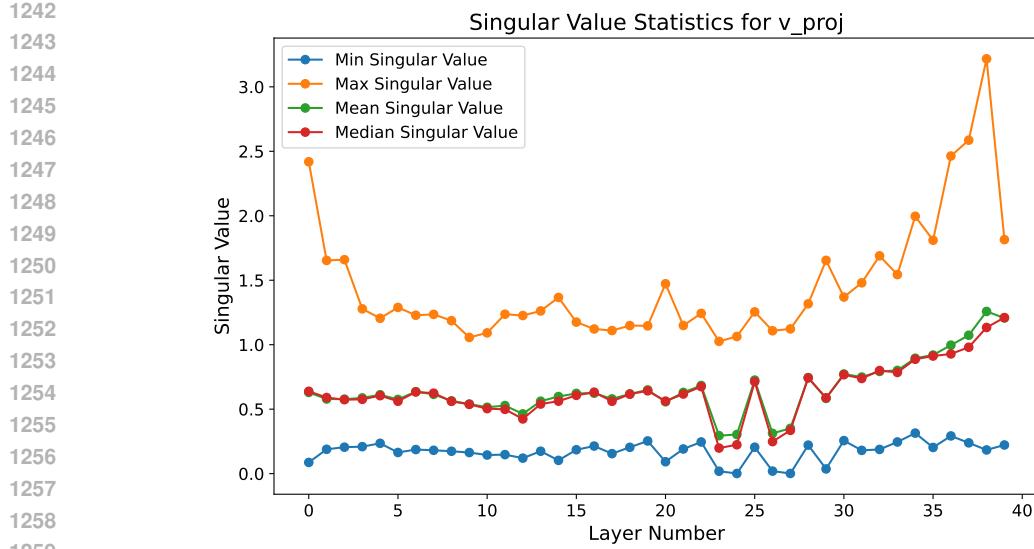
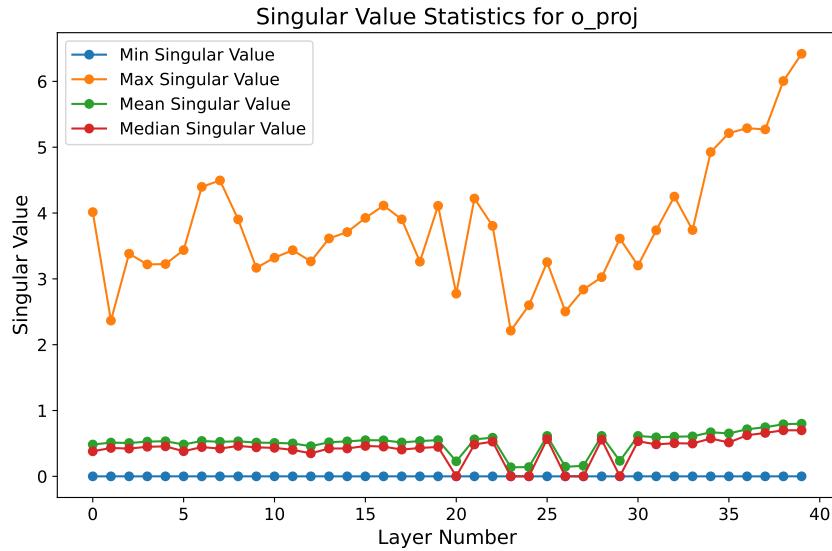


Figure 8: Singular value statistics for the `attn.k_proj.weight` matrix across layers.

A.6 COMPARISON WITH SVD BASELINES: MiLORA AND PiSSA

MiLoRA and PiSSA are closely related to our setting, as they also use SVD to decompose weight matrices and then update only a subset of singular directions using LoRA-style adapters. MiLoRA performs SVD of the weight matrix, freezes the high-singular-value components (interpreted as the “pretrained base”), and updates the low-singular-value components as trainable adapters. PiSSA applies the opposite split: it freezes the low-singular-value components and updates the high-singular-value components as adapters.

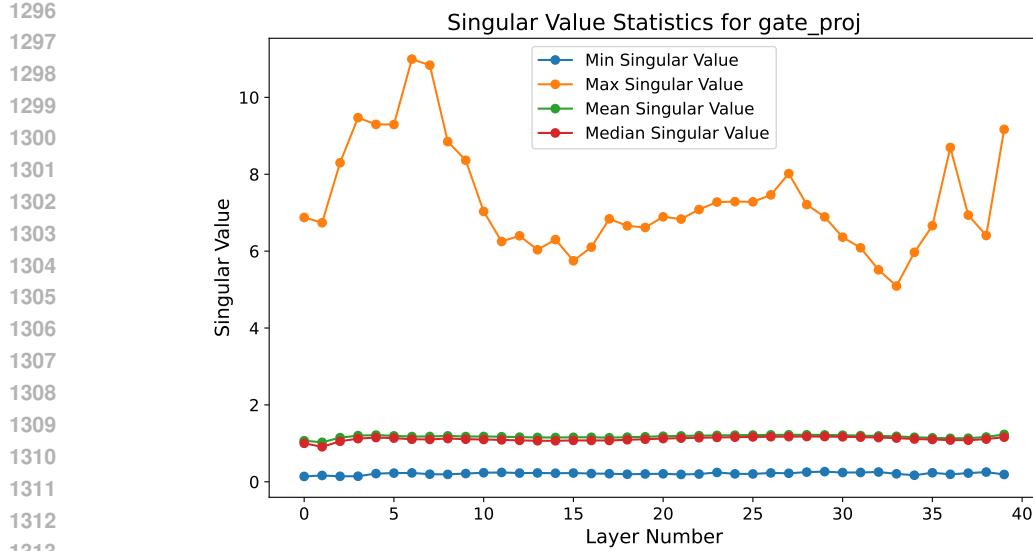
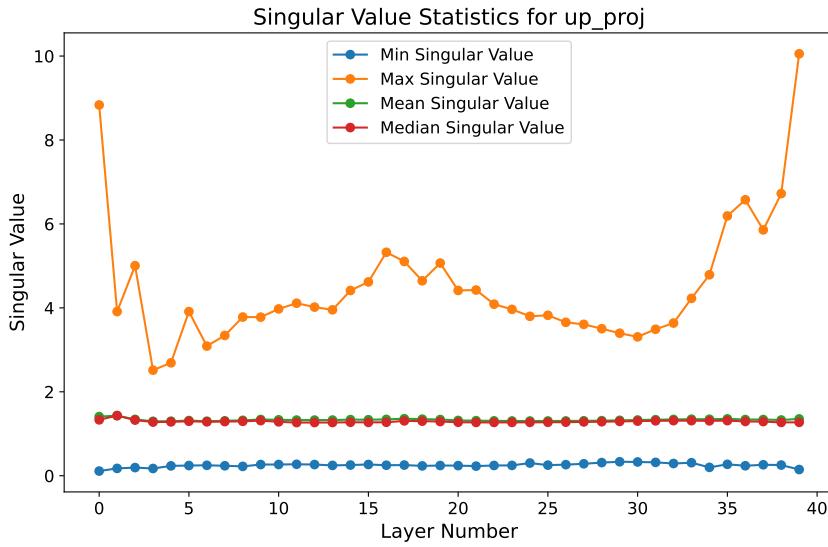
For a direct comparison, we follow the math reasoning setup from the MiLoRA paper and fine-tune LLaMA-2-7B on the MetaMathQA dataset (395K samples combining GSM8K and MATH). We

Figure 9: Singular value statistics for the `attn.v_proj.weight` matrix across layers.Figure 10: Singular value statistics for the `attn.o_proj.weight` matrix across layers.

evaluate on the **GSM8K** and **MATH** test sets and report Exact Match (EM) on the final checkpoint. Table 6 summarizes the results.

Table 6: Comparison with MiLoRA and PiSSA on the MetaMathQA setup using LLaMA-2-7B. We report Exact Match (EM) on **GSM8K** and **MATH**, along with the average.

Method	GSM8K	MATH	Avg.
Full FT	66.5	19.8	43.2
LoRA	60.6	16.9	38.7
PiSSA	58.2	15.8	37.0
MiLoRA	63.5	17.8	40.7
OSFT (ours)	69.7	18.2	43.95

Figure 11: Singular value statistics for the `mlp.gate_proj.weight` matrix across layers.Figure 12: Singular value statistics for the `mlp.up_proj.weight` matrix across layers.

OSFT slightly improves on the full fine-tuning average and outperforms both MiLoRA and PiSSA on this math reasoning setup, indicating that constraining updates to an orthogonal low-singular-value subspace can match or exceed strong SVD-based PEFT baselines while maintaining the continual learning benefits studied in the main paper.

A.7 COMPARISON WITH SPARSE FINE-TUNING

Sparse fine-tuning approaches aim to mitigate forgetting by selectively freezing or reactivating important parameters. We compare our method against Lottery Ticket Adaptation (LoTA) (Panda et al., 2024), which uses sparsity masks to preserve critical weights from a source task while adapting to a new task. We reproduce the task transfer setup from Table 5 of their paper using the Mistral-7B-v0.1 model. Each experiment begins with an instruction-following task (Task A), followed by transfer to a downstream task (Task B). The goal is to preserve performance on Task A while adapting effectively to Task B.

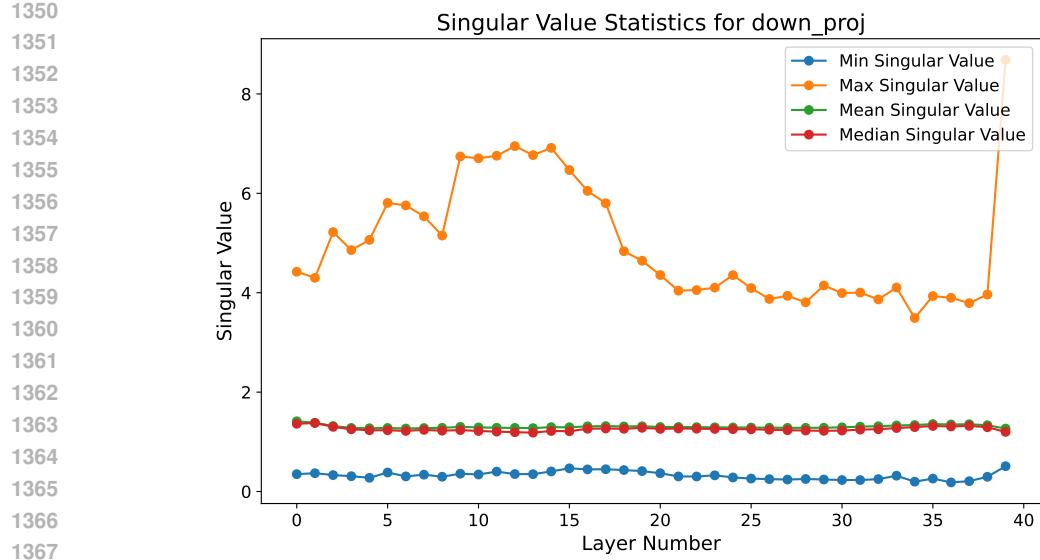
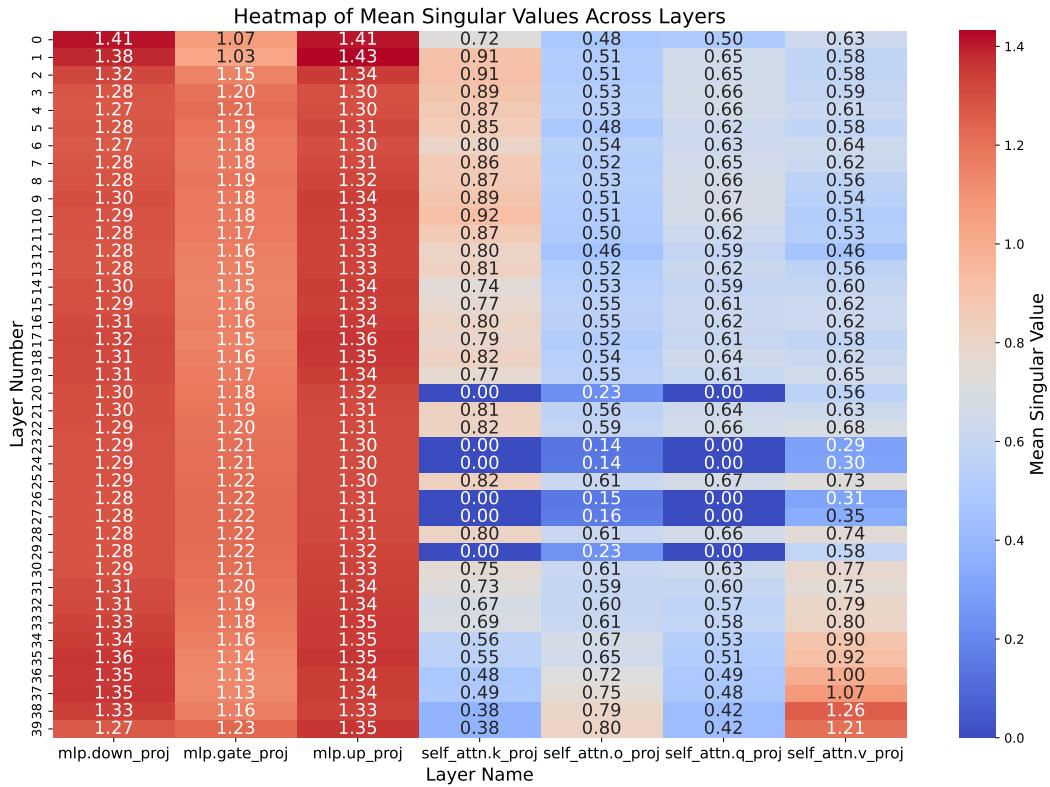
Figure 13: Singular value statistics for the `mlp.down_proj.weight` matrix across layers.

Figure 14: Heatmap of mean singular values across all matrices and transformer layers in Granite 8B.

As shown in Table 7, our method OSFT consistently matches or outperforms LoTA in mitigating forgetting (Task A) while achieving comparable or higher downstream task performance (Task B). For example, on GSM8K and MathInstruct, our method achieves stronger retention and higher accuracy

1404
1405 Table 7: Comparison between LoTA and our method on sequence of two tasks. Each row corre-
1406 sponds to a setup where the model is first trained on the instruction-following task (Task A) and then
1407 fine-tuned on a downstream task (Task B). We report the utility (accuracy or task-specific metric)
1408 on both Task A and Task B after training on the second task. Values in parentheses indicate the
1409 drop in Task A or Task B performance compared to the **Baseline**, where the model is trained on that
1410 task alone. Lower drop in Task A utility indicates better forgetting mitigation; higher Task B utility
1411 indicates better learning and adaptation.

Task B	Task A Method	Task B Method	Task A Utility (\downarrow)	Task B Utility (\downarrow)
Instruction Follow	Baseline	-	19.0 (-)	-
GSM8K	-	Baseline	-	59.8 (-)
	FFT	OSFT (ours)	18.6 (0.4)	60.1 (-)
	LoTA	LoTTO	17.8 (1.2)	59.1 (0.7)
MathInstruct	-	Baseline	-	56.7 (-)
	FFT	OSFT (ours)	17.8 (1.2)	60.1 (-)
	LoTA	LoTA	16.0 (3.0)	55.5 (1.2)
Reasoning	-	Baseline	-	83.5 (-)
	FFT	OSFT (ours)	18.3 (0.7)	82.1 (1.4)
	LoTA	LoTTO	16.5 (2.5)	83.7 (-)
GSM8K+Arc+SQL	-	Baseline	-	77.0 (-)
	FFT	OSFT (ours)	14.7 (4.3)	76.2 (0.8)
	LoTA	LoTTO	15.9 (3.1)	73.8 (3.2)
Safety	Baseline	-	93.1 (-)	-
	FFT	OSFT (ours)	71.8 (21.3)	-
	LoTA	LoTTO	63.4 (29.7)	-

1429
1430 on the new task. On Reasoning, we maintain near-zero drop in Task A utility, while LoTA suffers a
1431 larger decline. These results demonstrate the effectiveness of the full-parameter constrained update
1432 approach relative to sparse masking.

1435 A.8 COMPARISON WITH MODEL MERGING TECHNIQUES

1436 We compare against two model merging techniques—SLERP (Spherical Linear Interpolation) and
1437 TIES (Task-Informed Ensemble Synthesis)—to assess their applicability in the continual learning
1438 setting. SLERP was applied by merging full model weights sequentially: after each task, the model
1439 was interpolated with the next task’s model on the unit hypersphere. TIES was applied to linearly
1440 combine task-specific LoRA adapters using weights tuned on a held-out validation set. Our method
1441 OSFT significantly outperforms both (see Table 1). In continual learning benchmarks involving
1442 many tasks, such as the 5-task and 15-task settings examined here, finding effective merge strategies
1443 becomes increasingly challenging. Moreover, even after identifying an optimal strategy, extensive
1444 hyperparameter tuning, experimentation, and expert knowledge are typically required to merge mod-
1445 els effectively without compromising task performance over long task sequences. This complexity
1446 makes such merging approaches less practical compared to our proposed method.

1448 A.9 ABLATION STUDIES

1449 To better understand the contribution of key components in our method, we conduct two ablation
1450 studies using the LLaMA-2 7B model on the standard continual learning benchmark comprising 5
1451 classification tasks (AG News, Amazon, Yelp, DBpedia, Yahoo). These ablations are designed to
1452 evaluate: (1) the importance of accurate effective rank estimation for singular vector selection, and
1453 (2) the necessity of constraining updates to remain within the low-rank subspace via projection.

1454 **(1) Impact of Inaccurate Effective Rank Estimation:** Our method relies on computing an ef-
1455 fective rank per matrix based on input-output activation similarity, which informs the threshold for
1456 partitioning singular vectors into high- and low-rank subspaces. To test the importance of this esti-
1457 mation, we reduce both the minimum and target retention ratios (mrr and trr) to half their original

values. This results in more aggressive fine-tuning by retaining fewer high singular vectors, thus allocating more of the matrix capacity to learning new tasks. However, this also increases the risk of overwriting components important for previous tasks. As shown in Table 9, this ablation leads to a substantial performance drop of just over 28 percentage points (from 79.6% to 51.5%), emphasizing the importance of accurately estimating the effective rank to ensure that task-relevant subspaces are preserved.

Ablation results over mrr and trr are shown in Table 8. The default setting (0.10, 0.80) gives the best average accuracy. Nearby values such as (0.05, 0.70) and (0.20, 0.90) perform similarly (within ~4–8 points), showing that OSFT is reasonably robust to moderate changes. Very low retention (0.05, 0.40) and “flat” schedules where mrr = trr (e.g., (0.50, 0.50)) hurt performance, and the extreme retention (0.70, 1.00) case performs worst, confirming that overly weak retention or overly high retention both degrade results.

Table 8: Sensitivity of OSFT to mrr and trr on the 5-task standard continual learning benchmark with LLaMA-2 7B. Average accuracy (%) over all tasks is reported.

	mrr	trr	Avg. accuracy (%)
	0.10	0.80	79.6
	0.05	0.40	51.5
	0.05	0.70	75.9
	0.20	0.90	71.1
	0.50	0.50	55.8
	0.70	1.00	48.0

(2) Unconstrained Fine-Tuning of Low Singular Vectors: In our method, gradient updates are projected back into the low-rank subspace to prevent interference with high-rank directions. This ablation removes that constraint: we freeze the high singular vectors but allow unconstrained updates to the low singular vectors, meaning that during optimization, updates are not restricted to stay within the initially identified low-rank subspace. This allows the low singular vectors to drift into the space previously occupied by high singular vectors, leading to potential interference and loss of previously acquired knowledge. As expected, this results in catastrophic forgetting, with accuracy dropping from 79.6% to 31.2%. In addition, since only the low singular vectors are updated while the high ones are frozen, each new task is forced to be learned in a restricted subspace, limiting the model’s overall expressiveness. Together, these factors result in a ≈ 50 -point accuracy drop, highlighting the necessity of maintaining orthogonality between new task updates and previously learned subspaces.

Table 9: Ablation results on the LLaMA-2 7B model using the standard 5-task continual learning benchmark.

Method	Average Accuracy (%)
OSFT (ours)	79.6
(1) Halved mrr/trr (aggressive effective rank approximation)	51.5
(2) No projection (unconstrained low-rank updates)	31.2

A.10 IMPLEMENTATION DETAILS

We detail the implementation of all experiments presented in this work. Our study utilizes both encoder-decoder and decoder-only language models. For all continual learning experiments—including the 5-task and 15-task benchmarks, as well as the TRACE benchmark—we replicate the task sequences, prompts, and dataset configurations as established in O-LoRA Wang et al. (2023a) and TRACE Wang et al. (2023b).

T5-Large. Experiments with the T5-Large model were conducted on a single NVIDIA H100 GPU using standard PyTorch training in full precision. We used a constant learning rate of 5×10^{-5} with the AdamW optimizer and a total batch size of 8, training for one epoch per task. For each

1512 classification dataset, we sampled 1,000 examples per class (where available) to construct balanced
 1513 training sets, following the protocol established in Wang et al. (2023a). All runs were performed with
 1514 a fixed random seed, and checkpoints were saved after each task for evaluation and reproducibility.
 1515

1516 **LLaMA-2 7B and Mistral-7B.** All experiments with the LLaMA-2 7B and Mistral-7B models
 1517 were conducted on a server equipped with 8 NVIDIA H100 GPUs, using the DeepSpeed library
 1518 with Stage 2 optimization. Gradient checkpointing was enabled, and training was performed with a
 1519 per-GPU batch size of 1 (resulting in an effective batch size of 8). We used the AdamW optimizer
 1520 with a learning rate of 1×10^{-5} , weight decay of 0.01, $\beta_1 = 0.9$, $\beta_2 = 0.999$, and $\epsilon = 1 \times 10^{-8}$.
 1521 All continual learning runs were trained for one epoch per task. After backpropagation, projection
 1522 steps were applied to the gradients to constrain updates within the designated low-rank subspaces.

1523 Our SVD configuration was automatically generated by analyzing specific matrices in each
 1524 transformer block—namely, `q_proj`, `k_proj`, `v_proj`, `o_proj`, `gate_proj`, `up_proj`, and
 1525 `down_proj`. Among the various strategies we explored for determining which singular vectors to
 1526 retain, we found empirically that two approaches consistently performed best. The first allocates
 1527 a fixed budget by freezing the top $\frac{i-1}{n}$ fraction of singular vectors for task i in an n -task se-
 1528 quence. The second uses adaptive rank selection based on layer importance scores, as described in
 1529 Section 3.4, where the number of retained singular vectors per layer is computed using the normal-
 1530 ized importance $I^{(l)}$ from Section 3.3. The remaining components were fine-tuned using projected
 1531 gradient descent within the low-rank subspace.
 1532

1533 **Clarification on mrr , trr choice and $I^{(l)}$ handling.** We introduced two key hyperparameters,
 1534 minimum retention ratio (mrr) and target retention ratio (trr) in Eq. equation 3. Empirically, we set
 1535 these values as $mrr = 0.1$ and $trr = 0.8$, which consistently yielded strong results across bench-
 1536 marks with T5-Large, LLaMA-2 7B, and Mistral-7B. As shown in Appendix A.9 (Table 9), halving
 1537 these parameters (more aggressive fine-tuning on the new task) significantly reduced performance
 1538 (from 79.6% down to 51.5%), demonstrating the importance of appropriately balancing stability
 1539 and plasticity. Conversely, mild perturbations around the defaults (e.g., ± 0.02 or ± 0.05) produced
 1540 less than a 1% change in accuracy, confirming robustness. Thus, starting from our recommended
 1541 default (0.1, 0.8) and performing a modest grid search around these values on early tasks is a simple
 1542 and effective strategy for practical tuning. Additionally, if prior knowledge about task difficulty is
 1543 available, the retention rates can be adjusted accordingly.

1544 Regarding negative layer importance scores $I^{(l)}$: By definition, we compute $I^{(l)}$ as the cosine sim-
 1545 ilarity between the input activations $X^{(l)}$ and output activations $Y^{(l)}$. Empirically, we observed
 1546 these values were consistently positive (ranging roughly between 0.5–0.8) across all layers and
 1547 tasks. Nevertheless, for robustness, if any raw cosine similarity were negative, we explicitly clip
 1548 it to zero before normalization, ensuring:

$$\sum_{\ell} I^{(\ell)} = L$$

1552 This guarantees that the retention ratio

$$r^{(l)} \geq mrr \times (\text{full rank}).$$

1556 A.11 RUNTIME AND RESOURCE ANALYSIS

1558 To assess the deployment practicality of our method, we analyze both theoretical and empirical
 1559 resource overheads compared to full fine-tuning (FFT).

1561 **Memory Efficiency during Training.** The key efficiency gain comes during training. By freezing
 1562 the high-rank components, we avoid storing their gradients and optimizer states. For an $n \times n$
 1563 matrix, the memory for parameters, gradients, and Adam optimizer states is roughly $4n^2$ for full
 1564 fine-tuning, whereas our method requires approximately $2n^2 + 6nr$ (for storing U/V factors and
 1565 low-rank optimizer states, where r is the trainable rank). OSFT is therefore more memory-efficient
 whenever $r < n/3$, which typically holds in continual learning. In practice, $r < n/3$ is sufficient

1566 because starting from an instruction-tuned model, most prior capabilities must be retained, and one-
 1567 third of the subspace capacity is generally adequate to learn new tasks. This constant memory
 1568 footprint is a significant advantage over methods that store past gradients or activation bases.
 1569

1570 **SVD Time Complexity.** The time complexity of computing the SVD of an $n \times n$ weight matrix is
 1571 $O(n^3)$. We perform SVD once per matrix at the start of each task. For LLaMA-2 7B, where typical
 1572 weight matrices have dimensions 4096×4096 and the input sequence length is $L = 512$, this cost
 1573 is on par with ~ 4 forward passes through a transformer block, since the cost of a single forward
 1574 pass is $O(Ln^2 + L^2n)$. Empirically, performing SVD on all relevant matrices of LLaMA-2 7B takes
 1575 approximately **2 minutes** on a single H100 GPU. This is less than 4% of the total training time for
 1576 a typical 7k-sample dataset, becoming negligible for larger datasets.
 1577

1578 **Empirical Runtime.** We profiled the wall-clock runtime of performing SVD on all relevant ma-
 1579 trices in LLaMA-2 7B. Using a single H100 GPU:

- 1580 • Time for SVD (all matrices): ~ 2 minutes
- 1581 • Time for fine-tuning on a 7k-sample dataset for 3 epochs: ~ 25 minutes
- 1582

1583 Thus, the SVD overhead is $< 10\%$ of total training time on small datasets, and becomes negligible
 1584 on larger datasets. Moreover, the SVD cost scales linearly with the number of tasks and matrices,
 1585 making it practical even in long-horizon continual learning.

1586 **Rank Estimation Cost.** Rank selection based on capacity heuristics (e.g., dividing total budget by
 1587 number of tasks) adds no computational cost. When using adaptive rank selection via input-output
 1588 similarity, we only require a single forward pass over ~ 500 samples from the previous task—an
 1589 overhead of under 30 seconds on modern GPUs.
 1590

1591 **Comparison with Gradient Storage.** Many existing continual learning methods store task-
 1592 specific gradients or importance weights. For each task, this requires storing an additional n^2 tensor
 1593 per matrix, leading to $O(kn^2)$ total memory for k tasks. Our method avoids this entirely, making it
 1594 significantly more scalable.

1595 Our method incurs only a small one-time per-task cost for SVD computation and requires no addi-
 1596 tional memory for gradient storage. Theoretical and empirical results confirm that it is both scalable
 1597 and suitable for deployment in resource-constrained environments.
 1598

1599 A.12 TASK SEQUENCES AND PER-TASK PERFORMANCE

1600 Across all three experimental settings—the 5-task standard CL benchmark, the 15-task longer se-
 1601 quence benchmark, and the 8-task TRACE benchmark—we strictly adhered to the original config-
 1602 urations of O-LoRA Wang et al. (2023a) and TRACE Wang et al. (2023b). This included using
 1603 the same datasets, task instructions for prompting models during classification and generation, and
 1604 identical training and validation sample counts and label distributions per task. Task sequences were
 1605 replicated exactly to ensure consistency across evaluations and facilitate fair comparisons.
 1606

1607 To better assess forgetting and learning dynamics, we report per-task performance for one repre-
 1608 sentative task sequence from the 5-task (Table 11) and 15-task (Table 12) continual learning bench-
 1609 marks, and the task sequence in the TRACE benchmark (Table 13). Each task reports two metrics:
 1610 the accuracy immediately after the task is learned (reflecting plasticity), and the final accuracy after
 1611 all tasks are trained (reflecting stability and forgetting).

1612 These breakdowns provide a more granular view of both adaptation (learning) and forgetting across
 1613 tasks. The final results in the main paper (e.g., Table 1) are averaged across multiple such task
 1614 orders. The same orders were used for both T5-Large and LLaMA-2 7B experiments.
 1615

1616 A.13 CODE AND REPRODUCIBILITY

1617 To facilitate reproducibility we provide an anonymized code repository containing implementa-
 1618 tions, training scripts, and experiment configurations used in this work. The repository also includes in-
 1619 structions for reproducing the results across the benchmarks.

1620

1621 Table 10: Task orders for all six sequences used in the Standard Continual Learning benchmark
1622 experiments.

Order	Task Sequence
1	dbpedia → amazon → yahoo → ag
2	dbpedia → amazon → ag → yahoo
3	yahoo → amazon → ag → dbpedia
4	mnli → cb → wic → copa → qqp → boolqa → rte → imdb → yelp → amazon → sst-2 → dbpedia → ag → multirc → yahoo
5	multirc → boolqa → wic → mnli → cb → copa → qqp → rte → imdb → sst-2 → dbpedia → ag → yelp → amazon → yahoo
6	yelp → amazon → mnli → cb → copa → qqp → rte → imdb → sst-2 → dbpedia → ag → yahoo → multirc → boolqa → wic

1623

1624

1625 Table 11: Per-task performance on the 5-task benchmark (Order 1, T5-Large Model). Task order:
1626 dbpedia → amazon → yahoo → ag. Average Accuracy: 75.3, Backward Transfer: -3.7.

Task	Accuracy (After Task)	Accuracy (Final)
dbpedia	98.9	97.2
amazon	53.5	46.1
yahoo	74.3	68.7
ag	89.1	89.1

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1638 https://anonymous.4open.science/r/OSFT-964C/

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1647 A.14 USE OF LARGE LANGUAGE MODELS

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1649 Consistent with the ICLR 2026 disclosure policy, we used large language models (LLMs) only to
1650 aid or polish writing (grammar and English fluency) and for minor assistance in editing experimental
1651 code (e.g., debugging or syntax corrections). LLMs were not used for research ideation, theoretical
1652 analysis, methodology design, data analysis, or result generation. All scientific contributions, theo-
1653 retical derivations, core code development, and experiments were implemented and validated solely
1654 by the authors.

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1680 Table 12: Per-task performance on the 15-task benchmark (Order 4, T5-Large Model). Task order:
1681 mnli → cb → wic → copa → qqp → boolqa → rte → imdb → yelp → amazon → sst-2 → dbpedia
1682 → ag → multirc → yahoo. Average Accuracy: 71.6, Backward Transfer: -5.5.
1683

Task	Accuracy (After Task)	Accuracy (Final)
mnli	74.9	62.3
cb	83.6	75.0
wic	57.2	51.2
copa	54.4	47.0
qqp	85.8	82.4
boolqa	83.2	77.3
rte	83.4	80.5
imdb	96.1	94.5
yelp	59.7	48.6
amazon	54.2	49.1
sst-2	92.3	93.3
dbpedia	98.5	94.6
ag	84.8	72.1
multirc	78.1	75.8
yahoo	69.8	69.8

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1711 Table 13: Per-task performance on the TRACE benchmark (LLaMA-2-7B-Chat). Task order: C-
1712 STANCE → FOMC → MeetingBank → Py150 → ScienceQA → NumGLUE-cm → NumGLUE-
1713 ds → 20Minuten. Average Accuracy: 48.4, Backward Transfer: -7.1.
1714

Task	Accuracy (After Task)	Accuracy (Final)
C-STANCE	0.48	0.42
FOMC	0.65	0.58
MeetingBank	0.56	0.49
Py150	0.60	0.48
ScienceQA	0.73	0.67
NumGLUE-cm	0.37	0.28
NumGLUE-ds	0.54	0.51
20Minuten	0.44	0.44

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