

# 000 NEURAL CONCEPT VERIFIER: SCALING 001 PROVER-VERIFIER GAMES VIA CONCEPT ENCODINGS 002 003 004

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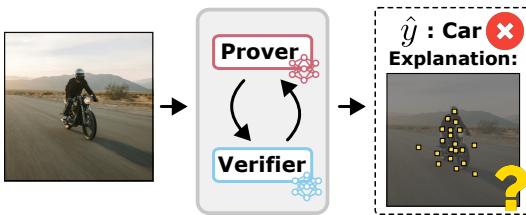
## 007 ABSTRACT

011 While *Prover-Verifier Games* (PVGs) offer a promising and much needed path to-  
012 ward verifiability in nonlinear classification models, they have not yet been applied  
013 to complex inputs such as high-dimensional images. Conversely, *Concept Bottleneck Models* (CBMs)  
014 effectively translate such data into interpretable concepts but are limited by their reliance on low-capacity linear predictors. In this work, we push  
015 towards real-world verifiability by combining the strengths of both approaches. We  
016 introduce *Neural Concept Verifier* (NCV), a unified framework combining PVGs for  
017 formal verifiability with concept encodings to handle complex, high-dimensional  
018 inputs in an interpretable way. NCV achieves this by utilizing recent minimally  
019 supervised concept discovery models to extract structured concept encodings from  
020 raw inputs. A *prover* then selects a subset of these encodings, which a *verifier*,  
021 implemented as a nonlinear predictor, uses exclusively for decision-making. Our  
022 evaluations show that NCV outperforms CBM and pixel-based PVG classifier  
023 baselines on high-dimensional, logically complex datasets and also helps miti-  
024 gate shortcut behavior. Overall, we demonstrate NCV as a promising step toward  
025 concept-level, verifiability AI.

## 028 1 INTRODUCTION

030 Deep learning has achieved remarkable pre-  
031 dictive performances, but often at the expense  
032 of *interpretability and trustworthiness* (Rudin,  
033 2019). However, particularly in high-stakes  
034 applications, it is critical that models provide  
035 *verifiable justifications* for their decisions (Irving  
036 et al., 2018; Fok & Weld, 2023). *Prover-  
037 Verifier Games* (PVGs), introduced by Anil et al.  
038 (2021), formalize such justifications via a game-  
039 theoretic approach: a prover provides evidence  
040 to convince a verifier, who accepts only veri-  
041 fiable proofs. A prominent instantiation of  
042 PVGs is the *Merlin-Arthur Classifier* (Wäldchen  
043 et al., 2024), i.e., a classifier guided by coop-  
044 erative and adversarial provers, offering formal  
045 interpretability guarantees through informa-  
046 tion-theoretic bounds. However, the Merlin-Arthur  
047 framework faces significant scalability challenges  
048 when applied to high-dimensional real-world data, as explanations based on raw pixels are both  
049 computationally difficult to optimize and offer limited human understandability (cf. Fig. 1; Wäldchen  
050 et al. (2024)).

051 Concurrently, *Concept Bottleneck Models* (CBMs) have emerged as a powerful framework for  
052 interpretable machine learning, structuring predictions through intermediate interpretable concept  
053 encodings (Koh et al., 2020; Stammer et al., 2021). Despite their advantages, CBMs typically employ  
054 *linear classifiers* on top of concept encoding layers, thereby potentially restricting expressivity and  
055 failing on tasks requiring nonlinear interactions among concepts (e.g., XOR problems, counting or  
056 permutation invariance, cf. Suppl. B) (Mahinpei et al., 2021; Kimura et al., 2024; Lee et al., 2019).



057 Figure 1: Challenges of Prover-Verifier Games  
058 (PVGs) in image classification: (i) It is non-trivial  
059 to scale up for high-dimensional data. (ii) Further-  
060 more, the learned explanation masks on the pixel  
061 level remain difficult for humans to understand.

In this work, we combine the best of both worlds by introducing the **Neural Concept Verifier** (NCV), a novel framework integrating concept-based representations into PVGs in the form of Merlin-Arthur Classifiers. NCV shifts the prover–verifier interaction from the image level to a structured, symbolic concept level, overcoming both the scalability limitations encountered by Merlin-Arthur Classifiers in high-dimensional settings and the expressivity constraints inherent to linear CBMs. Through extensive evaluations on controlled synthetic benchmarks such as CLEVR-Hans, as well as large-scale real-world datasets including CIFAR-100 and ImageNet-1k, we demonstrate that NCV successfully scales PVGs to complex, high-dimensional classification tasks. At the same time, NCV enables verifiable, performant nonlinear classifiers on top of concept extractors, effectively narrowing the interpretability–accuracy gap present in standard, linear CBMs. Lastly, our framework improves robustness to shortcut learning, thereby enhancing the generalizability and trustworthiness of predictions, particularly crucial in high-stakes applications.

Our contributions can be summarised as: (i) We propose *Neural Concept Verifier* (NCV), a framework combining concept-based models with Prover–Verifier Games (PVGs). (ii) NCV scales PVGs to high-dimensional image data by operating on compact concept encodings. (iii) It enables expressive yet interpretable classification via sparse, nonlinear reasoning over concepts. (iv) We validate NCV on synthetic and real-world benchmarks, demonstrating strong accuracy and verifiability. (v) We highlight that NCV improves generalization under spurious correlations, indicating increased robustness.

The remainder of the paper is structured as follows. We begin with a review of related work, highlighting recent developments in the field. We then introduce our proposed Neural Concept Verifier framework, and present its formal description. This is followed by a comprehensive experimental evaluation that investigates key aspects of the framework. Finally, we discuss our findings and conclude the paper.

## 2 BACKGROUND

**Prover-Verifier Games.** PVGs were introduced by [Anil et al. \(2021\)](#) as a game-theoretic framework to encourage learning agents to produce *testable* justifications through interactions between an untrusted prover and a trusted verifier. Their work showed that under suitable game settings, the verifier can learn robust decision rules even when the prover actively attempts to persuade it of arbitrary outputs. [Wäldchen et al. \(2024\)](#) extended this idea to the *Merlin-Arthur Classifier* (MAC), which provides formal interpretability guarantees by bounding the mutual information between the selected features and the ground-truth label. Recently, [Kirchner et al. \(2024\)](#) applied a PVG-inspired approach to improve legibility of Large Language Model (LLM) outputs and [Amit et al. \(2024\)](#) introduced *self-proving models* that leverage interactive proofs to formally verify the correctness of model outputs. PVG-style setups have also been explored in safety-focused learning protocols ([Irving et al., 2018](#); [Brown-Cohen et al., 2024](#); [Gluch et al., 2024](#)). These developments reflect a broader trend of utilising multi-agent learning ([Pruthi et al., 2022](#); [Schneider & Vlachos, 2024](#); [Du et al., 2024](#); [Nair et al., 2023](#); [Stammer et al., 2024a](#)). Our work builds on this line of research by embedding PVGs into a concept-based classification framework, addressing the dimensionality bottleneck that limits PVGs in high-dimensional settings.

**Concept Representations for Interpretability.** The introduction of Concept Bottleneck Models (CBMs) ([Koh et al., 2020](#); [Delfosse et al., 2024](#)), but also concept-based explanations ([Kim et al., 2018](#); [Crabbé & van der Schaar, 2022](#); [Poeta et al., 2023](#); [Lee et al., 2025](#)) was an important moment in the growing interest in AI interpretability research. The particular appeal of CBMs lies in the promise of interpretable predictions and a controllable, structured interface for human interactions ([Stammer et al., 2021](#)). While initial CBMs relied on fully supervised concept annotations, subsequent research has relaxed this requirement by leveraging pretrained vision-language models like CLIP for concept extraction ([Bhalla et al., 2024](#); [Yang et al., 2023](#); [Oikarinen et al., 2023](#); [Panousis et al., 2024](#); [Steinmann et al., 2025](#)), or employing fully unsupervised concept discovery methods ([Ghorbani et al., 2019](#); [Stammer et al., 2024b](#); [Schut et al., 2025](#); [Sawada & Nakamura, 2022](#)). Overall, much work has focused on enhancing the concept bottleneck itself—by reducing supervision requirements, mitigating concept leakage, or dynamically expanding the concept space. However, [several recent approaches also enrich the classifier component using nonlinear or symbolic predictors, including Concept Embedding Models](#) ([Espinosa Zarlenga et al., 2022](#)), [concept-based memory reasoning](#) ([Debot et al., 2024](#)),

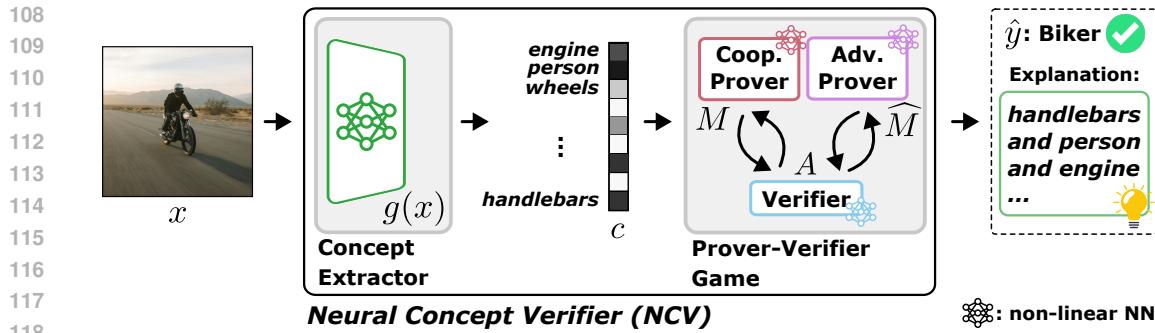


Figure 2: Overview of the Neural Concept Verifier (NCV). The input image is first processed by a concept extractor to produce symbolic concept encodings. A prover–verifier game is then played over these encodings: a cooperative prover selects a sparse concept subset supporting the true class, while an adversarial prover selects misleading concepts. Finally, the nonlinear verifier makes a prediction based only on these selected concepts, ensuring verifiable and robust classification.

2024), neural-symbolic reasoning (Barbiero et al., 2023), and causal concept models (Dominici et al., 2024; De Felice et al., 2025). NCV is complementary to these methods: rather than proposing a new classifier architecture, it wraps any concept-level predictor in a prover–verifier game that enforces sparse, per-sample concept selection and evaluates predictions under competing subsets.

**Shortcut Learning.** Independent of their interpretability, training deep models can often lead to unwanted artifacts and side effects. Shortcut learning describes the problem of models learning to rely on unwanted and unintended features to resolve a task (Geirhos et al., 2020). This is a common problem when training purely deep learning models (Lapuschkin et al., 2019; Schramowski et al., 2020) or neuro-symbolic models (Marconato et al., 2023; Bortolotti et al., 2025), and, if not taken care of, can lead to predictions being right for the wrong reasons (Ross et al., 2017). There have been various methods developed to tackle this problem, from careful dataset curation (Ahmed et al., 2021) to modified model training (Friedrich et al., 2023), cf. (Steinmann et al., 2024) for a comprehensive overview. However, these mitigation methods rely on several important assumptions about the training data and potential shortcuts to mitigate, and can affect model performance (Sagawa et al., 2019). While NCV is not specifically designed to mitigate shortcuts, we show that our setup can intrinsically mitigate the impact of shortcuts in the data.

### 3 NEURAL CONCEPT VERIFIER (NCV)

In this section, we introduce the *Neural Concept Verifier* (NCV), a framework that combines concept-based representations with the Merlin–Arthur prover-verifier paradigm (Wäldchen et al., 2024). NCV trains nonlinear classifiers whose predictions provably rely on sparse subsets of high-level concepts, with guarantees formalized through completeness and soundness criteria (cf. Suppl. A). This enables scaling PVGs from low-dimensional settings to high-dimensional inputs via concept encodings. In contrast to the original MAC, which operates on raw pixel features and struggles to scale to high-dimensional inputs, NCV performs the prover–verifier interaction directly in concept space. This shift enables optimization on complex datasets and grounds explanations in human-interpretable concepts. NCV consists of two main components (cf. Fig. 2): (i) a minimally or weakly supervised *concept extractor* that transforms input data into interpretable concept encodings, and (ii) a nonlinear MAC that selects and verifies sparse concept-based inputs to make final predictions. After providing background notations and a high-level overview of the NCV framework below, we provide detailed descriptions of each main component as well as training and inference details in the following.

#### 3.1 PROBLEM SETUP AND NOTATION

Let  $\mathcal{X} \in \mathbb{R}^{N \times D}$  denote a dataset of  $N$  inputs (e.g., images), each of dimension  $D$ , and let  $\mathcal{Y} \in \{1, \dots, K\}^N$  be the corresponding class labels for  $K$  classes. We assume that the pairs  $(x, y)$  are drawn i.i.d. from an unknown data distribution  $\mathcal{D}$  over  $\mathbb{R}^D \times \{1, \dots, K\}$ , and that  $(\mathcal{X}, \mathcal{Y})$  correspond to a finite sample from  $\mathcal{D}$ . For the verifier, we consider an extended prediction space  $\{1, \dots, K, \perp\}$

162 with an additional *rejection class*  $\perp$ , which allows the model to abstain from a decision when uncertain  
 163 and is crucial for enforcing interpretability guarantees in adversarial setups (Wäldchen et al., 2024).  
 164 Our overall goal is to learn a model  $f : \mathbb{R}^D \rightarrow \{1, \dots, K, \perp\}$  that maps an input  $x \in \mathbb{R}^D$  to a  
 165 prediction  $\hat{y} \in \{1, \dots, K, \perp\}$ , where the prediction is based on a small, interpretable subset of  
 166 high-level concepts.  
 167

### 168 3.2 THE NCV FRAMEWORK

169 NCV next decomposes  $f$  into the following components (cf. Fig. 2 for an illustrative overview):  
 170

- 172 1. A **concept extractor**  $g : \mathcal{X} \rightarrow \mathcal{C}$ , which maps each input  $x$  to a high-level concept encoding  
 $173 \mathbf{c} \in \mathbb{R}^C$ , where  $C \in \mathbb{N}$  is the number of discovered concepts.
- 174 2. A pair of **prover agents**  $M, \widehat{M} : \mathcal{C} \rightarrow \{0, 1\}^C$  that produce sparse binary masks selecting  
 $175 m$  concepts each.  $M$  (Merlin, *cooperative Prover*) aims to help classification;  $\widehat{M}$  (Morgana,  
 $176$  *adversarial Prover*) aims to mislead, which is crucial for overall robustness.
- 177 3. A nonlinear **verifier** (Arthur)  $A : \mathbb{R}^C \rightarrow \mathcal{Y}$ , which predicts a label based only on the masked  
 $178$  concepts.

180 The three agents are trained jointly, where the interaction between these agents encourages the verifier  
 181 to rely only on robust, informative concept features. Let us now provide details on these individual  
 182 components.

### 183 3.3 CONCEPT EXTRACTION

185 The concept extractor  $g : \mathcal{X} \rightarrow \mathbb{R}^C$  transforms raw input data into interpretable, high-level concept  
 186 representations, where each dimension corresponds to a semantically meaningful concept. The  
 187 resulting concept encoding  $\mathbf{c} \in \mathbb{R}^C$  serves as the input to the PVG. The value of  $C$  is determined  
 188 entirely by the concept extractor (e.g., vocabulary size or number of discovered concepts) and is  
 189 treated as a fixed input dimensionality for the subsequent prover-verifier interaction.  
 190

191 While conceptually simple, a careful combination of PVGs and concept-based models is necessary.  
 192 The concept extractor must satisfy three key requirements: interpretability, expressiveness, and modu-  
 193 larity. Concepts should correspond to human-understandable features that can serve as meaningful  
 194 explanations, the concept space should capture sufficient information for the target task without  
 195 creating information bottlenecks, and the extractor should operate independently of the prover-verifier  
 196 components. Unlike traditional concept extractor approaches that enforce sparsity constraints directly  
 197 on  $\mathbf{c}$ , our framework delegates sparsity to the prover-verifier interaction. This allows the concept space  
 198 to remain dense and expressive while achieving interpretable sparsity through downstream concept  
 199 selection. Further, NCV can accommodate different supervision paradigms for concept extraction:  
 200 supervised methods that leverage predefined concept vocabularies, self-supervised methods that  
 201 exploit multi-modal correspondences (e.g., vision-language alignment), or unsupervised methods  
 202 that discover latent conceptual structures can all be used as concept extractors.

203 Overall, NCV requires that  $g$  produces consistent, interpretable encodings while maintaining sufficient  
 204 information for accurate classification. In our evaluations, we instantiate NCV’s concept extractor  
 205 via the recent unsupervised and object-centric NCB framework (Stammer et al., 2024b) and the  
 206 multi-modal, CLIP-based SpLiCE (Bhalla et al., 2024) approach. Operating in concept space rather  
 207 than raw input space provides: (i) scalability through dimensionality reduction and (ii) explanations  
 208 based on human-interpretable concepts.

### 209 3.4 VERIFIABLE CLASSIFICATION VIA THE MERLIN-ARTHUR CLASSIFIERS

210 The second core component of NCV is a verifiable classifier of the Merlin-Arthur setup (Wäldchen  
 211 et al., 2024) originally inspired by Interactive Proof Systems (Goldwasser et al., 1985). This setup  
 212 generally formalizes the idea of proving that a classification decision is supported by a sparse and  
 213 informative set of features.

214 In NCV, specifically, two competing provers, **Merlin** and **Morgana**, select concept subsets either to  
 215 support or mislead classification, respectively. The verifier, Arthur, then makes predictions based

216 solely on these masked concepts without knowledge of the prover’s intent. Formally, each prover  
 217 outputs a sparse binary mask with  $m$  active entries, producing selected subsets  $S = M(\mathbf{c}) \odot \mathbf{c}$   
 218 and  $\widehat{S} = \widehat{M}(\mathbf{c}) \odot \mathbf{c}$ , where  $\mathbf{c}$  is the concept encoding from extractor  $g$ , and  $\odot$  denotes element-  
 219 wise masking. Notably, all three agents represent differentiable models, with Arthur specifically  
 220 representing a nonlinear model.

221 This interactive setup enables two key metrics: completeness and soundness. Writing  $S = M(\mathbf{c}) \odot \mathbf{c}$   
 222 for Merlin’s cooperative subset and  $\widehat{S} = \widehat{M}(\mathbf{c}) \odot \mathbf{c}$  for Morgana’s adversarial subset, we define

$$\text{Completeness} = \mathbb{P}_{(x,y) \sim \mathcal{D}}[A(S) = y], \quad (1)$$

$$\text{Soundness} = \mathbb{P}_{(x,y) \sim \mathcal{D}}[A(\widehat{S}) \in \{y, \perp\}], \quad (2)$$

223 where  $\perp$  denotes the rejection class. Intuitively, completeness measures how often Arthur can  
 224 recover the true label from Merlin’s sparse, helpful concepts, while soundness measures how often  
 225 Arthur can avoid committing to a wrong label under Morgana’s misleading subset, either by staying  
 226 correct or abstaining (cf. Suppl. A for the theoretical interpretation). Overall, these components in  
 227 NCV encourage the verifier to base its decisions on inspectable, sparse concept subsets, leading to  
 228 information-theoretic guarantees (cf. Sec. A.2).

229 Sparsity has recently become central in concept-based models, as large concept spaces require sparse  
 230 predictions for interpretability. Prior work (Bhalla et al., 2024; De Santis et al., 2025) achieves this  
 231 by regularizing the concept space itself, restricting the number of active concepts before training the  
 232 classifier. In contrast, NCV keeps the concept space fully expressive and enforces sparsity only in  
 233 the concepts passed to the classifier. At inference, Arthur predicts solely from the masked concepts  
 234 selected by Merlin, ensuring sparse, interpretable predictions without limiting the richness of the  
 235 concept space.

### 236 3.5 TRAINING AND INFERENCE

237 The training step of NCV incorporates updating only the parameters of the three agents  $M$ ,  $\widehat{M}$ , and  
 238  $A$  as  $g$  represents a pretrained model that is subsequently frozen upon NCV’s multi-agent training  
 239 step. Thus, the three agents are jointly trained by optimizing a three-agent game, which encourages  
 240 Arthur to rely on concepts selected by Merlin, while being robust to potentially misleading concepts  
 241 selected by Morgana. Given a concept encoding  $\mathbf{c} \in \mathbb{R}^C$ , label  $y \in \mathcal{Y}$  and cross-entropy function  
 242  $CE(\cdot, \cdot)$ , we define:

- 243 • **Merlin’s loss:**  $L_M = CE(A(\mathcal{S}), y)$ , where  $\mathcal{S}$  is the sparse concept subset selected by  
 244 Merlin. This loss encourages Arthur to classify correctly based on Merlin’s input.
- 245 • **Morgana’s loss:**  $L_{\widehat{M}} = CE(A(\widehat{\mathcal{S}}), y)$ , where  $\widehat{\mathcal{S}}$  is Morgana’s adversarial concept subset.  
 246 Here, the loss is interpreted as the classifier’s inability to be misled by deceptive inputs<sup>1</sup>.

247 Overall, Arthur’s loss combines both objectives with a hyperparameter  $\gamma \in \mathbb{R}_{\geq 0}$ , controlling the  
 248 emphasis on predictive performance (*completeness*) versus robustness (*soundness*):

$$249 L_A = (1 - \gamma) L_M + \gamma L_{\widehat{M}}, \quad (3)$$

250 In detail, the three agents are updated jointly in a two-phase min-max optimization. First, the prover  
 251 agents are updated where Merlin minimizes  $L_M$  and Morgana maximizes  $L_{\widehat{M}}$ ; then Arthur is updated  
 252 by minimizing  $L_A$  on the sparse selected concepts chosen by the provers. This scheme incentivizes  
 253 Arthur to base its predictions on informative, task-relevant, and verifiably robust concept subsets.

254 At inference time, only the cooperative prover  $M$  is used to select a sparse subset of concepts, based  
 255 on the input’s concept encoding. The verifier  $A$  then predicts a label or rejects based solely on this  
 256 selected subset.

257 Overall, by integrating concept-extractor modules and leveraging the Merlin–Arthur framework,  
 258 NCV emphasizes faithfulness<sup>2</sup> and interpretability while preserving nonlinear modeling capabilities,

259 <sup>1</sup>In practice, the CE loss of Morgana is a slightly modified CE loss (cf. Sec. A.4).

260 <sup>2</sup>Our notion of ‘faithfulness’ is defined in Sec. A.3.

270 and shifts the min–max optimization into a lower-dimensional concept space, improving efficiency,  
 271 scalability, and stability in high-dimensional settings, a common challenge in min–max optimization  
 272 for deep learning (Mescheder et al., 2018; Nagarajan & Kolter, 2017). **A more detailed discussion**  
 273 **of completeness, soundness, and their information-theoretic interpretation in NCV is provided in**  
 274 **Suppl. A.**

## 276 4 EXPERIMENTAL EVALUATIONS

279 In this section, we present a comprehensive evaluation of Neural Concept Verifier (NCV) on both  
 280 synthetic and real-world high-dimensional image datasets. We evaluate based on two instantiations of  
 281 NCV that utilize different concept extractors: a CLIP-based extractor and the Neural Concept Binder  
 282 (NCB). We assess predictive performance and interpretability across multiple datasets, compare  
 283 against several baselines and examine scalability and robustness against shortcut learning.

284 Our evaluation is structured around the following research questions: **(Q1)** Does shifting Prover-  
 285 Verifier Games (PVGs) to concept-encodings via NCV lead to performative classifiers on high-  
 286 dimensional synthetic and real-world images (*i.e.*, high completeness and soundness)? **(Q2)** Does  
 287 NCV reduce the “interpretability-accuracy gap” in the context of CBMs? **(Q3)** Does NCV allow  
 288 for more detailed explanations over pixel-based PVGs? Finally, **(Q4)** Can training via NCV reduce  
 289 shortcut learning?

### 290 4.1 EXPERIMENTAL SETUP

292 **Datasets.** We investigate NCV on CLEVR-Hans3 and CLEVR-Hans7 (Stammer et al., 2021),  
 293 synthetic benchmarks derived from CLEVR (Johnson et al., 2017) that capture complex object  
 294 compositions and include visual shortcuts. CLEVR-Hans3 features three compositional classes, while  
 295 CLEVR-Hans7 increases the complexity to seven, with all images rendered at  $128 \times 128$  pixels. The  
 296 training and validation sets contain spurious correlations between attributes and labels (e.g., gray  
 297 cubes linked to a specific class), which are absent in the test set, making the datasets well-suited for  
 298 studying shortcut behavior. Models that exploit such correlations often fail under the decorrelated  
 299 test distribution. We first report results on non-confounded versions of these datasets, where feature  
 300 distributions are consistent across splits, and later return to the confounded versions for shortcut  
 301 mitigation. To assess scalability and generalization to natural images, we additionally evaluate on  
 302 ImageNet-1k (Deng et al., 2009) with 1.2M high-resolution images across 1,000 classes (resized to  
 303  $224 \times 224$  pixels), and on CIFAR-100 (Krizhevsky, 2009) with 60,000 low-resolution  $32 \times 32$  images  
 304 across 100 fine-grained categories. Lastly, we perform experiments on COCOLogic (Steinmann et al.,  
 305 2025), a recent benchmark combining real-world images with complex, compositional class rules.

306 **Baseline Models.** We compare our framework against several representative baselines, with training  
 307 details provided in **Suppl. C**. As a strong but non-interpretable baseline, we use a standard  
 308 ResNet-18 (He et al., 2016) for evaluations on CLEVR-Hans, and a ResNet-50 for CIFAR-100, CO-  
 309 COLogic and ImageNet-1k, each trained end-to-end on raw images. We further evaluate a pixel-based  
 310 MAC (Wäldchen et al., 2024) (denoted as *Pixel-MAC*), an instantiation of the Prover-Verifier Game in  
 311 which the verifier is initialized from a pretrained ResNet-18, while both provers (Merlin and Morgana)  
 312 are U-Net models (Ronneberger et al., 2015) that output continuous feature-importance masks over  
 313 the input image. These masks are discretized using Top- $k$  selection to define the features visible to the  
 314 verifier, and all agents are jointly fine-tuned; the resulting explanations (*i.e.*, certificates) correspond  
 315 to masks in pixel space (see (Wäldchen et al., 2024) for further details). Lastly, we compare to a  
 316 vanilla Concept Bottleneck Model (Koh et al., 2020) (denoted as *CBM*), where a linear classifier  
 317 predicts from concept features extracted by either NCB (Stammer et al., 2024b) for CLEVR-Hans  
 318 or SpLiCE (Bhalla et al., 2024) for CIFAR-100, ImageNet-1k and COCOLogic. **In addition, we**  
 319 **include a nonlinear CBM variant (CBM+MLP), which replaces the linear classifier by a two-layer**  
 320 **MLP operating on the same concept encodings; this baseline isolates the effect of a more expressive**  
 321 **concept-level predictor without changing the underlying concept extractor.**

322 **NCV Instantiations.** For CLEVR-Hans3 and CLEVR-Hans7, we instantiate NCV with NCB (Stam-  
 323 mer et al., 2024b) as the concept extractor, using models pretrained on CLEVR (Johnson et al., 2017).  
 A permutation-invariant Set Transformer (Lee et al., 2019) serves as the verifier (Arthur) to process  
 the unordered NCB encodings. The provers (Merlin and Morgana) are independent Set Transformers

324  
 325 **Table 1: NCV delivers high predictive performance and soundness through verifiable, concept-based**  
 326 **reasoning evaluated via completeness and soundness. We report completeness and soundness scores**  
 327 **for ResNet, Pixel-MAC, CBM, and NCV across synthetic (CLEVR-Hans3, CLEVR-Hans7) and real-**  
 328 **world (CIFAR-100, ImageNet-1k, COCOLogic) datasets. NCV matches or outperforms baselines in**  
 329 **completeness in most settings, while offering strong soundness guarantees.**

Model	Feature Space	Completeness (Accuracy)	Soundness (Robustness)	Completeness (Accuracy)	Soundness (Robustness)	Completeness (Accuracy)	Soundness (Robustness)
<b>CIFAR-100</b>							
ResNet-50	pixel space	81.45 $\pm$ 0.60	n/a	76.01 $\pm$ 0.02	n/a	65.80 $\pm$ 3.41	n/a
CBM (nonlin.)	SpLiCE	79.29 $\pm$ 0.42	n/a	69.02 $\pm$ 0.38	n/a	70.09 $\pm$ 0.56	n/a
Pixel-MAC	pixel space	15.27 $\pm$ 4.78	96.31 $\pm$ 4.12	35.06 $\pm$ 3.20	99.65 $\pm$ 0.26	42.57 $\pm$ 3.13	97.70 $\pm$ 0.61
CBM	SpLiCE	75.42 $\pm$ 0.04	n/a	<b>68.59<math>\pm</math> 0.01</b>	n/a	58.84 $\pm$ 0.09	n/a
NCV (ours)	CLIP-Sim	<b>83.32<math>\pm</math> 0.28</b>	<b>99.99<math>\pm</math> 0.01</b>	67.04 $\pm$ 0.16	<b>99.94<math>\pm</math> 0.02</b>	<b>75.42<math>\pm</math> 3.21</b>	<b>97.87<math>\pm</math> 0.47</b>
<b>CLEVR-Hans3</b>							
ResNet-18	pixel space	97.87 $\pm$ 0.24	n/a	98.71 $\pm$ 0.24	n/a	n/a	n/a
Pixel-MAC	pixel space	96.59 $\pm$ 0.72	99.99 $\pm$ 0.01	97.61 $\pm$ 0.38	99.88 $\pm$ 0.28	n/a	n/a
CBM	NCB	95.44 $\pm$ 0.08	n/a	89.12 $\pm$ 0.12	n/a	n/a	n/a
NCV (ours)	NCB	<b>98.92<math>\pm</math> 0.32</b>	<b>100.00<math>\pm</math> 0.00</b>	<b>97.89<math>\pm</math> 0.31</b>	<b>100.00<math>\pm</math> 0.00</b>	n/a	n/a
<b>CLEVR-Hans7</b>							

340  
 341  
 342 that take the full concept-slot encodings as input and output a sparse mask of 12 active concepts for the  
 343 verifier. All components are jointly trained with the Adam optimizer (Kingma & Ba, 2014). Further  
 344 details and ablations are provided in Suppl. D. For ImageNet-1k, CIFAR-100 and COCOLogic, we  
 345 use a CLIP-based concept extractor (Radford et al., 2021), following the approach of SpLiCE (Bhalla  
 346 et al., 2024) to compute image–text similarity scores with a fixed concept vocabulary. Unlike SpLiCE,  
 347 which performs per-sample optimization, our method (denoted as *CLIP-Sim*) retains the full activation  
 348 vector and delegates concept selection to the provers, avoiding expensive inference-time optimization  
 349 and enabling scalability. Here, the verifier and both provers are two-layer MLPs; the provers output  
 350 sparse masks of 32 concepts per example. All modules are trained with Adam. Additional details and  
 351 ablations are provided in Suppl. D and Suppl. E, including the effect of varying the mask size and the  
 352 weighting parameter  $\gamma$ .

353 **Metrics.** All methods are evaluated for completeness and, where applicable, soundness (Sec. 3.4).  
 354 Here, completeness coincides with standard classification accuracy when Arthur is evaluated on  
 355 Merlin’s cooperative subsets  $S$ , while soundness is the probability that Arthur either predicts the  
 356 correct label or abstains when evaluated on Morgana’s adversarial subsets  $\hat{S}$ . We use 20 random  
 357 seeds for CLEVR-Hans and 10 for ImageNet-1k, CIFAR-100 and COCOLogic, reporting mean and  
 358 standard deviation across all seeds. For CLEVR-Hans shortcut learning, we additionally report a  
 359 separate *shortcut robustness* metric in Table 2: the validation–test gap, i.e., the difference between  
 360 validation accuracy on a confounded split and test accuracy on a non-confounded split; smaller  
 361 gaps indicate better generalization and reduced shortcut reliance. This shortcut robustness metric is  
 362 independent of soundness and does not involve the prover–verifier game.

## 363 4.2 EVALUATIONS

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 366 **Scaling PVGs to High Dimensions (Q1).** In our first evaluation, we examine whether shifting  
 367 the Prover–Verifier Game (PVG) to concept encodings enables NCV to scale to high-dimensional  
 368 image domains while achieving strong performance in terms of completeness and soundness. We  
 369 hereby compare NCV against two key baselines: (1) a black-box ResNet classifier (ResNet-18  
 370 for CLEVR-Hans and ResNet-50 for CIFAR-100, ImageNet-1k and COCOLogic), and (2) Pixel-  
 371 MAC, a nonlinear PVG model operating in raw pixel space. Tab. 1 summarizes results across  
 372 synthetic (CLEVR-Hans3, CLEVR-Hans7) and real-world (CIFAR-100, ImageNet-1k, COCOLogic)  
 373 benchmarks. Each model’s feature space is indicated for clarity. On the synthetic CLEVR-Hans  
 374 benchmarks, we observe that NCV consistently achieves the highest completeness scores, surpassing  
 375 Pixel-MAC and even ResNet-18 on CLEVR-Hans3, while also attaining perfect soundness. This  
 376 demonstrates that NCV not only matches or exceeds the performance of strong black-box classifiers  
 377 but also certifiable decision-making. Pixel-MAC performs well in these settings but falls slightly  
 378 short in completeness and cannot match NCV’s zero-error soundness.

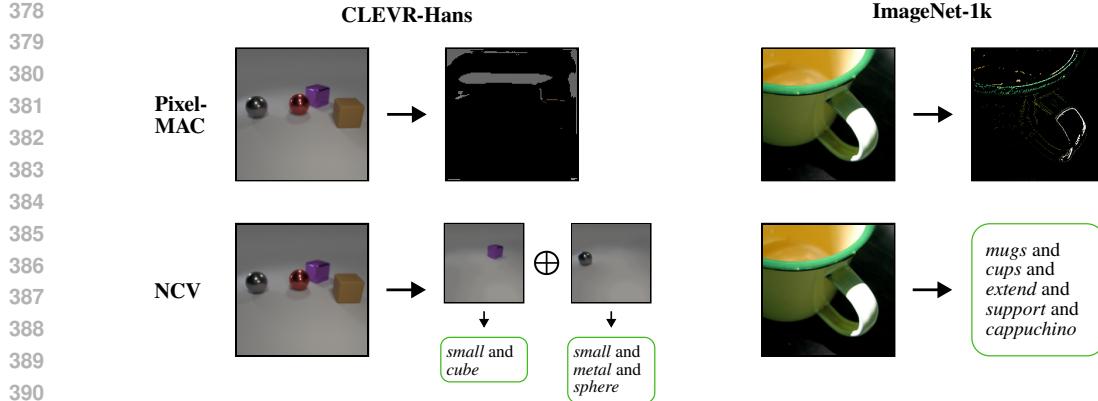


Figure 3: Comparison of explanations from NCV *vs.* Pixel-MAC. **(top)** Merlin–Arthur training on pixel space yields uninformative masks. **(bottom)** MAC on concept encodings via NCV translates into combinations of high-level concepts and, in turn, in an interpretable prediction. **The conjunction “and” in these outputs simply concatenates the individual concepts selected by Merlin and does not denote a learned logical AND operator.**

On the more challenging real-world datasets, Pixel-MAC either fails entirely or performs poorly. In contrast, NCV successfully scales to these datasets, achieving superior completeness and near-perfect soundness. Notably, NCV surpasses ResNet-50 even in raw accuracy for CIFAR-100 and COCOLogic, providing both higher predictive performance while retaining interpretability. In summary, NCV generalizes well across domains: it scales beyond the limitations of pixel-based PVGs, delivers competitive accuracy even on large-scale and complex datasets, and retains soundness throughout. **Additional comparisons with the DCR baseline (Barbiero et al., 2023)** using the same 10k-concept CLIP-Sim vocabulary are reported in the supplements (*cf.* Tab. 4 in Suppl. C), where NCV substantially outperforms DCR on CIFAR-100 and COCOLogic-10 and DCR failing to scale to ImageNet-1k in our setup. Overall, these findings affirm that shifting PVGs to concept space enables interpretable classifiers whose decisions can be evaluated via completeness and soundness, while remaining performant and scalable in high-dimensional synthetic and real-world visual environments. We therefore answer Q1 affirmatively.

**Narrowing the Interpretability–Accuracy Gap (Q2).** In Tab. 1, we further examine whether NCV can overcome a central limitation of standard Concept Bottleneck Models (CBMs): the interpretability–accuracy gap resulting from their use of constrained linear classifiers (*cf.* Suppl. B for a discussion). Related to this, we observe that NCV consistently narrows and in some cases even closes this gap, **while maintaining high completeness and soundness across all evaluated datasets**. Specifically, on CLEVR-Hans3, the baseline CBM trails the opaque ResNet-18 by over 2 percentage points in completeness, whereas NCV matches or exceeds the ResNet’s performance while retaining perfect soundness. The benefit is even more pronounced on CLEVR-Hans7: CBM underperforms ResNet-18 by nearly 10 percentage points, while NCV narrows the gap to just 1 percentage point. This trend persists on real-world datasets. On CIFAR-100, NCV outperforms the base CBM and even slightly exceeds ResNet-50’s performance. This is even more pronounced on COCOLogic, where NCV outperforms both the base CBM and ResNet-50 by a large margin. As the additional benefits of a nonlinear classifier are quite small on ImageNet-1k, the additional training complexity of NCV results in a slightly worse performance compared to the base CBM there. Overall, NCV improves over linear CBMs in both accuracy and robustness, especially on tasks requiring complex concept reasoning. At the same time, it can match or even surpasses the accuracy of the opaque ResNet models, demonstrating that interpretable, concept-level reasoning via Prover–Verifier Games can deliver competitive performance, **without sacrificing the completeness and soundness criteria**. **Complementing these results, the nonlinear CBM+MLP baseline reduces the accuracy gap between CBMs and ResNets, but still falls short of NCV on most datasets and does not provide per-sample, prover–verifier style explanations or guarantees**. We therefore answer Q2 affirmatively.

**More Detailed Explanations (Q3)** We next investigate the resulting explanations produced by our NCV framework, with a focus on explanatory clarity. Since our goal is to improve over classic vision-

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Table 2: Shortcut robustness on CLEVR-Hans3 and CLEVR-Hans7. We report validation accuracy on a shortcut-confounded split, test accuracy on a clean split, and the resulting validation–test gap (“shortcut robustness”, lower is better) across models trained with varying amounts of clean data.

436 437 438	Ratio Non-Conf. (Samples)	Model	CLEVR-Hans3			CLEVR-Hans7		
			Val Acc (w/ shortcut)	Test Acc (w/o shortcut)	Val-Test Gap ( $\downarrow$ )	Val Acc (w/ shortcut)	Test Acc (w/o shortcut)	Val-Test Gap ( $\downarrow$ )
439 440 441	0%	CBM (lin.)	95.65 $\pm$ 0.09	90.54 $\pm$ 0.09	5.11	90.37 $\pm$ 0.10	85.27 $\pm$ 0.15	<b>5.10</b>
		CBM (non-lin.)	98.70 $\pm$ 0.32	<b>95.04</b> $\pm$ 0.96	<b>3.66</b>	98.09 $\pm$ 0.24	90.69 $\pm$ 1.17	7.40
		NCV	<b>99.44</b> $\pm$ 0.15	94.21 $\pm$ 1.41	5.23	<b>98.38</b> $\pm$ 0.18	<b>92.23</b> $\pm$ 0.67	6.15
442 443 444	1% (105)	CBM (lin.)	96.28 $\pm$ 0.16	91.03 $\pm$ 0.31	5.25	90.74 $\pm$ 0.12	85.41 $\pm$ 0.17	5.33
		CBM (non-lin.)	99.10 $\pm$ 0.27	94.84 $\pm$ 0.98	4.26	98.17 $\pm$ 0.17	92.65 $\pm$ 1.31	5.52
		NCV	<b>99.37</b> $\pm$ 0.18	<b>97.11</b> $\pm$ 0.98	<b>2.26</b>	<b>98.19</b> $\pm$ 0.24	<b>94.68</b> $\pm$ 0.64	<b>3.51</b>
445 446 447	5% (525)	CBM (lin.)	95.38 $\pm$ 0.37	93.34 $\pm$ 0.51	2.04	90.37 $\pm$ 0.15	86.37 $\pm$ 0.18	4.00
		CBM (non-lin.)	98.41 $\pm$ 0.55	96.13 $\pm$ 0.71	2.28	98.32 $\pm$ 0.22	95.19 $\pm$ 0.80	3.13
		NCV	<b>99.59</b> $\pm$ 0.19	<b>98.88</b> $\pm$ 0.37	<b>0.71</b>	<b>98.47</b> $\pm$ 0.24	<b>96.24</b> $\pm$ 0.71	<b>2.23</b>
448 449 450	20% (2100)	CBM (lin.)	95.67 $\pm$ 0.28	93.46 $\pm$ 0.23	2.21	89.93 $\pm$ 0.29	87.21 $\pm$ 0.31	2.72
		CBM (non-lin.)	99.15 $\pm$ 0.21	98.09 $\pm$ 0.51	1.06	98.21 $\pm$ 0.29	97.00 $\pm$ 0.49	1.21
		NCV	<b>99.37</b> $\pm$ 0.28	<b>98.82</b> $\pm$ 0.67	<b>0.55</b>	<b>98.63</b> $\pm$ 0.13	<b>97.74</b> $\pm$ 0.28	<b>0.89</b>

451 based Prover–Verifier Games, we compare against pixel-level MAC explanations. Fig. 3 illustrates a  
452 qualitative example from both the CLEVR-Hans3 (cf. Fig. 4 for more examples) and ImageNet-1k  
453 datasets. Notably, under Pixel-MAC, the Prover–Verifier setup operates directly on pixels, yielding  
454 broad, diffuse explanation masks that often cover entire objects or irrelevant background regions,  
455 arguably providing limited insight regarding which exact features drive the verifier’s final decision. In  
456 contrast, NCV leverages its internal concept encodings to **isolate sparse, high-level concepts that are**  
457 **consistently associated with a class decision under the prover–verifier interaction**, recovering the class  
458 rule for CLEVR-Hans (i.e., small cube and small metal sphere) and providing a meaningful concept  
459 explanation for the coffee-mug class of ImageNet-1k.<sup>3</sup> For ImageNet-1k, the mask size is set to 32  
460 concepts, but for clarity we visualize only the top 5 most frequent concepts across 32 samples. **In the**  
461 **ImageNet-1k setting, our CLIP/SpLiCE-based concept vocabulary is derived from LAION-based**  
462 **vocabulary (Schuhmann et al., 2021) (see Suppl. E for more details), which can occasionally yield**  
463 **overly generic or noisy concept labels (e.g., “extend”), and thus limits the quality of the resulting**  
464 **textual explanations.**

465 Overall, these examples highlight that NCV offers **higher-level, semantically meaningful explanations**  
466 **rather than fine-grained pixel masks, and that concept-level PVGs yield interpretable decisions whose**  
467 **supporting concept subsets can be evaluated via completeness and soundness even for complex,**  
468 **high-dimensional data.** This leads us to answer Q3 affirmatively.

469  
470 **Mitigating Shortcut Learning (Q4)** Lastly, to assess whether NCV can mitigate shortcut learning  
471 in image classification, we train models on different versions of CLEVR-Hans3 and CLEVR-Hans7  
472 with varying ratios of clean samples (*i.e.*, without shortcut) in the training and validation sets. We  
473 then measure validation accuracy with shortcuts and test accuracy on a held-out, clean data split. This  
474 setup allows us to track both predictive performance and robustness to shortcut learning. Tab. 2 reports  
475 results for three model types: a linear CBM, a nonlinear CBM, and our instantiation of NCV using  
476 NCB as concept extractor. We observe that while NCV achieves the highest test accuracy among all  
477 models in the 0% clean data setting, it still exhibits a sizeable validation–test gap, indicating a strong  
478 influence of the underlying shortcuts. As the amount of clean samples is progressively increased, test  
479 accuracy and test-validation gap improves across all models. However, NCV consistently achieves  
480 the highest test accuracy in every setting, and its validation–test gap decreases more rapidly than for  
481 either CBM variant. This trend indicates that NCV is not only better at leveraging clean supervision  
482 when available, but is also more robust to shortcut learning. Together, these results demonstrate

483<sup>2</sup>For CLEVR-Hans, NCV uses NCB’s object-centric slots to reconstruct objects from Merlin’s concept  
484 selections; for ImageNet-1k, it visualizes CLIP-based high-level semantic concepts.

485<sup>3</sup>The availability of object-level concepts in NCV depends on the underlying concept extractor. For CLEVR-  
Hans, we use NCB, which provides such object-based explanations.

486 that concept-level Prover–Verifier Games in NCV encourage models to rely on robust, task-relevant  
 487 features, making NCV more resilient to shortcut learning, even with limited amounts of clean data.  
 488

## 489 5 DISCUSSION

490 Overall, our results show that shifting Prover–Verifier Games (PVGs) to the concept level yields a  
 491 powerful and scalable framework for verifiable, interpretable classification. By operating on symbolic  
 492 concept embeddings, NCV avoids the computational cost of per-sample inference in pixel space,  
 493 yet matches or surpasses pixel-based baselines in both completeness and soundness. It reduces  
 494 the performance gap typical of Concept Bottleneck Models (CBMs), achieving parity with opaque  
 495 models on synthetic tasks and even surpassing them on natural images. Additionally, concept-level  
 496 outputs offer concise, human-readable explanations. Finally, NCV exhibits a resilience to spurious  
 497 correlations, generalizing from confounded training splits and closing the generalization gap with  
 498 minimal available clean data.  
 499

500 That said, NCV has several limitations. Its effectiveness depends on the quality of the underlying  
 501 concept extractor: noisy or entangled concept spaces can reduce both accuracy and human under-  
 502 standability. The increased training complexity introduced by the three-agent PVG setup also results  
 503 in greater computational cost and training instability, e.g., compared to linear CBMs. Moreover,  
 504 when using pretrained models like CLIP for concept discovery, NCV inherits their biases and incon-  
 505 sistencies to some extent (Birhane et al., 2021; Gehman et al., 2020; Bhalla et al., 2024). Finally,  
 506 recent work (Debole et al., 2025) shows that such concept spaces can diverge from expert semantics,  
 507 even when yielding strong downstream performance.  
 508

## 509 6 CONCLUSION

510 In this work, we have introduced the Neural Concept Verifier (NCV), a unified framework that brings  
 511 together Prover–Verifier Games and concept-level representations for interpretable classification at  
 512 scale. Through extensive experiments on CLEVR-Hans, CIFAR-100, ImageNet-1k, and COCOLogic,  
 513 we have shown that NCV achieves high completeness and soundness, reduces the interpretabil-  
 514 ity–accuracy gap of concept bottleneck models, delivers detailed concept-based explanations, and  
 515 effectively mitigates shortcut learning. Thus, NCV paves the way for deploying trustworthy and  
 516 transparent models in domains where both predictive performance and verifiability are essential.  
 517

518 Future work should explore how concept encodings can be integrated into alternative PVG-style se-  
 519 tups, where structured representations may improve performance or reduce communication overhead.  
 520 It is also promising to investigate applications beyond vision, such as natural language processing  
 521 and structured data, where interpretable verification may be equally valuable. **At the optimization**  
 522 **level, our current setup does not train Merlin and Morgana end-to-end on discrete, binarized masks;**  
 523 **developing more stable optimization schemes for discrete concept selection could further strengthen**  
 524 **the framework and the provers themselves.** Finally, while existing information-theoretic guarantees,  
 525 such as those introduced by Wäldchen et al. (2024), focus on binary classification under specific as-  
 526 sumptions, extending such guarantees to high-dimensional, multi-class settings remains an important  
 527 open direction for formal interpretability at scale.  
 528

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## Supplementary Materials

## A THEORETICAL GUARANTEES AND RELATION TO MERLIN–ARTHUR CLASSIFIERS

Neural Concept Verifier (NCV) builds on the Merlin–Arthur classifier (MAC) framework of [Wäldchen et al. \(2024\)](#), which provides information-theoretic interpretability guarantees in a binary classification setting. In this appendix, we briefly recall these guarantees and explain how they apply in our concept-based setting. We do *not* prove new theorems here; rather, we instantiate existing results and make explicit which assumptions are required and where our claims remain empirical.

## A.1 MERLIN–ARTHUR GUARANTEES IN THE BINARY CASE

We briefly recall the guarantees for Merlin–Arthur classifiers in the original binary setting of [Wäldchen et al. \(2024\)](#), focusing on the quantities that appear in our NCV discussion: average precision, mutual information, completeness, soundness, asymmetric feature correlation, and relative success rate.

**Setup.** We consider a two-class data space  $D = (\mathcal{X}, \mathcal{D}, \ell)$  with label  $L = \ell(X) \in \{-1, 1\}$ , where  $X \sim \mathcal{D}$  and the class-conditional distributions are  $\mathcal{D}_l := \mathcal{D}(\cdot \mid L = l)$ . Features are partial objects  $z \in \mathcal{D}_p$  (e.g., subsets of pixels) that can be contained in a data point  $x$ ; we write  $z \subseteq x$ . A feature selector  $M$  (Merlin or Morgana) maps  $x$  to a feature  $M(x) \subseteq x$ , and Arthur is a classifier  $A$  that predicts in  $\{-1, \perp, 1\}$ , where  $\perp$  denotes abstention.

**Average precision and mutual information.** Given a feature  $z$  and a second data point  $x \sim \mathcal{D}$ , the precision of  $z$  is the probability that  $x$  has the same label as a reference point  $x'$  that exhibits  $z$ :

$$\Pr(z; x') := \mathbb{P}_{x \sim \mathcal{D}} [\ell(x) = \ell(x') \mid z \subseteq x].$$

For a feature selector  $M$ , the *average precision* is the expected precision of the features it selects:

$$\Pr_{\mathcal{P}}(M) := \mathbb{E}_{x' \sim \mathcal{D}} \left[ \mathbb{P}_{x \sim \mathcal{D}} \left[ \ell(x) = \ell(x') \mid M(x') \subseteq x \right] \right]. \quad (4)$$

This quantity bounds the average conditional entropy of the class given Merlin's features and thus the mutual information. Writing  $H_b$  for the binary entropy and  $H(\cdot)$ ,  $I(\cdot; \cdot)$  for entropy and mutual information, [Wäldchen et al. \(2024\)](#) show

$$\mathbb{E}_{x' \sim \mathcal{D}} [I_{x \sim \mathcal{D}}(\ell(x); M(x') \subseteq x)] \geq H_{x \sim \mathcal{D}}(\ell(x)) - H_b(\Pr_{\mathcal{D}}(M)). \quad (5)$$

Thus, as  $\Pr_{\mathcal{D}}(M) \rightarrow 1$ , the binary entropy term  $H_b(\Pr_{\mathcal{D}}(M)) \rightarrow 0$  and Merlin's features carry almost all available label information in this binary setting.

**Idealised min–max guarantee (optimal players).** In the idealised setting, Arthur and Morgana are assumed to play optimally against a fixed Merlin. Define the error set

$$E_{M \widehat{\wedge} A} := \left\{ x \in \mathcal{X} \mid A(M(x)) \neq \ell(x) \vee A(\widehat{M}(x)) = -\ell(x) \right\},$$

i.e., points where Merlin fails to convince Arthur of the correct label, or Morgana successfully forces an incorrect (non-abstaining) prediction. The min–max error of Merlin is

$$\varepsilon_M := \min_A \max_{\widehat{M}} \Pr_{x \in \mathcal{D}} [x \in E_{M, \widehat{M}, A}].$$

Theorem 2.7 in [Wäldchen et al. \(2024\)](#) states that if  $\varepsilon_M$  is small, there exists a subset  $\mathcal{X}' \subseteq \mathcal{X}$  of mass at least  $1 - \varepsilon_M$  such that, restricted to the induced data space  $D' = (\mathcal{X}', \mathcal{D}', \ell)$ , Merlin achieves perfect precision.

$$\Pr_x(M) = 1 \quad \Rightarrow \quad H_{x',x \sim \mathcal{D}'}(\ell(x') \mid M(x') \subseteq x) = 0.$$

In words: if an optimally trained Arthur–Morgana pair can almost never disagree with Merlin, then on almost all of the data space Merlin’s features determine the label uniquely.

810  
 811 **Realistic players: completeness, soundness, AFC, and relative strength.** For high-dimensional  
 812 data, exhaustive search for an optimal Morgana is not feasible. The analysis is therefore relaxed to  
 813 *realistic* (e.g., neural) players and expressed in terms of:

814 • **Completeness**

815 
$$\min_{l \in \{-1,1\}} \mathbb{P}_{x \sim \mathcal{D}_l} [A(M(x)) = \ell(x)] \geq 1 - \varepsilon_c,$$

816

817 *i.e.*, Merlin’s features let Arthur classify correctly with high probability in each class.

818 • **Soundness**

819 
$$\max_{l \in \{-1,1\}} \mathbb{P}_{x \sim \mathcal{D}_l} [A(\widehat{M}(x)) = -\ell(x)] \leq \varepsilon_s,$$

820

821 *i.e.*, Morgana almost never forces a confidently wrong prediction; on her subsets, Arthur  
 822 either stays correct or abstains (predicts  $\perp$ ).

823 • **Asymmetric Feature Correlation (AFC)**  $\kappa$ , which measures how strongly a set of features  
 824 can be *concentrated* in a few points of one class but *spread out* across many points of the  
 825 other class. Large AFC allows Merlin to use globally uninformative features (appearing  
 826 equally often in both classes) in a way that still yields high completeness and soundness.

827 • **Class imbalance**  $B$ , which upper-bounds how skewed the class prior can be (formally, a  
 828 bound on the ratio of class masses).

829 • **Relative success rate**  $\alpha$  of Morgana, which compares how often Morgana can find a  
 830 convincing feature in the *wrong* class to how often Merlin can do so in the *correct* class,  
 831 restricted to points that contain at least one feature Merlin uses successfully:

832 
$$\alpha := \min_{l \in \{-1,1\}} \frac{\mathbb{P}_{x \sim \mathcal{D}_{-l}} [A(\widehat{M}(x)) = l \mid x \in F_l^*]}{\mathbb{P}_{x \sim \mathcal{D}_l} [A(M(x)) = l \mid x \in F_l^*]},$$

833

834 where  $F_l^*$  is the set of points that contain a feature Merlin uses to convince Arthur of class  $l$ .  
 835 Intuitively,  $\alpha$  is large if Morgana’s search procedure is at least as powerful as Merlin’s.

836

837 Under these conditions, [Wäldchen et al. \(2024\)](#) prove that completeness, soundness, AFC, class  
 838 imbalance, and relative success jointly lower-bound the average precision:

839 
$$\Pr_{\mathcal{D}}(M) \geq 1 - \varepsilon_c - \frac{\kappa\alpha^{-1}\varepsilon_s}{1 - \varepsilon_c + \kappa\alpha^{-1}B^{-1}\varepsilon_s}. \quad (6)$$

840

841 Combining the bound on  $\Pr_{\mathcal{D}}(M)$  in equation 6 with the mutual-information inequality equation 5,  
 842 we obtain:

843 
$$\mathbb{E}_{x'} [I(\ell(x); M(x') \subseteq x)] \geq H(\ell(x)) - H_b \left( 1 - \varepsilon_c - \frac{\kappa\alpha^{-1}\varepsilon_s}{1 - \varepsilon_c + \kappa\alpha^{-1}B^{-1}\varepsilon_s} \right).$$

844

845 For *balanced* datasets ( $B \approx 1$ ), bounded AFC ( $\kappa = O(1)$ ), and a reasonably strong Morgana  
 846 ( $\alpha = O(1)$ ), high completeness ( $\varepsilon_c \ll 1$ ) and soundness ( $\varepsilon_s \ll 1$ ) therefore imply that Merlin’s  
 847 features carry almost all label information in this binary setting.

848 A.2 INSTANTIATION FOR CONCEPT-BASED MODELS

849 NCV applies the same prover–verifier game as Merlin–Arthur classifiers, but in a *concept space* rather  
 850 than pixel space. For an input  $x \in \mathcal{X}$ , a concept extractor  $g$  produces an encoding  $\mathbf{c} = g(x) \in \mathbb{R}^C$ .  
 851 We interpret each concept index  $j \in \{1, \dots, C\}$  as a feature. Merlin and Morgana are implemented  
 852 as provers  $M, \widehat{M} : \mathbb{R}^C \rightarrow \{0, 1\}^C$  that output sparse binary masks  $M(\mathbf{c}), \widehat{M}(\mathbf{c})$  with at most  $m$   
 853 active entries. Arthur then predicts using the masked encodings

854 
$$S = M(\mathbf{c}) \odot \mathbf{c} \quad \text{and} \quad \widehat{S} = \widehat{M}(\mathbf{c}) \odot \mathbf{c}.$$

855

856 To connect this to the binary setting of Section A.1, consider a fixed class  $k \in \{1, \dots, K\}$  and the  
 857 associated one-vs-rest binary task with label  $Y_k \in \{-1, 1\}$  (class  $k$  vs. all others). For this binary  
 858 subproblem we view:

- the concept indices  $j \in \{1, \dots, C\}$  as features,
- Merlin’s selector  $M$  as a map that sends  $\mathbf{c} = g(x)$  to a subset  $M(\mathbf{c}) \subseteq \{1, \dots, C\}$ ,
- Arthur as a classifier that predicts in  $\{-1, \perp, 1\}$  from the masked encoding  $M(\mathbf{c}) \odot \mathbf{c}$ .

Let  $\Pr_{\mathcal{D}}^{(k)}(M)$  denote the *average precision* of Merlin’s concept features on this one-vs-rest task for class  $k$ , defined analogously to equation 4:

$$\Pr_{\mathcal{D}}^{(k)}(M) := \mathbb{E}_{x' \sim \mathcal{D}} \left[ \mathbb{P}_{x \sim \mathcal{D}} [Y_k(x) = Y_k(x') \mid M(x') \subseteq x] \right].$$

Applying the mutual-information inequality equation 5 to the binary label  $Y_k$  and selector  $M$  yields

$$\mathbb{E}_{x' \sim \mathcal{D}} [I_{x \sim \mathcal{D}} (Y_k(x); M(x') \subseteq x)] \geq H(Y_k) - H_b \left( \Pr_{\mathcal{D}}^{(k)}(M) \right). \quad (7)$$

Thus, if  $\Pr_{\mathcal{D}}^{(k)}(M)$  is close to 1, Merlin’s sparse concept subsets for class  $k$  carry almost all information about  $Y_k$ .

The analysis of Section A.1 further relates  $\Pr_{\mathcal{D}}^{(k)}(M)$  to *observable* completeness and soundness on this binary subproblem, under three additional assumptions:

- a bounded *Asymmetric Feature Correlation* (AFC) parameter  $\kappa_{\text{concept}}$  in concept space. Formally, each one-vs-rest subproblem for class  $k$  has its own AFC parameter  $\kappa_k$ ; for notational simplicity we write  $\kappa_{\text{concept}}$  for a uniform upper bound  $\kappa_{\text{concept}} \geq \kappa_k$  over all classes.
- a bounded *class imbalance*  $B_k$  for the one-vs-rest task;
- a non-degenerate *relative success rate*  $\alpha_k$  of Morgana, meaning that Morgana’s search procedure over concept subsets is roughly as powerful as Merlin’s. In the ideal full-search setting one has  $\alpha_k = 1$ ; in NCV we use symmetric neural architectures for Merlin and Morgana as heuristic evidence that  $\alpha_k$  is close to 1, but we do not estimate it explicitly.

Under these conditions, the precision bound equation 6 applies class-wise: for each  $k$  one obtains

$$\Pr_{\mathcal{D}}^{(k)}(M) \geq 1 - \varepsilon_c^{(k)} - \frac{\kappa_{\text{concept}}(\alpha_k)^{-1} \varepsilon_s^{(k)}}{1 - \varepsilon_c^{(k)} + \kappa_{\text{concept}}(\alpha_k)^{-1} (B_k)^{-1} \varepsilon_s^{(k)}},$$

where  $\varepsilon_c^{(k)}$  and  $\varepsilon_s^{(k)}$  are the completeness and soundness errors of NCV on the one-vs-rest problem for class  $k$ . Combining this with equation 7 yields a lower bound on the mutual information between the class- $k$  label and Merlin’s concept subsets.

In NCV we view these results as an *idealised* description of the concept-level prover–verifier game:

- On binary tasks and under the AFC and relative-strength assumptions above, high completeness and soundness imply that Merlin’s sparse concept subsets are highly informative about the label in the sense of equation 7.
- In our high-dimensional, multi-class experiments we do not estimate the classwise parameters  $(\varepsilon_c^{(k)}, \varepsilon_s^{(k)}, \alpha_k, B_k, \kappa_{\text{concept}})$  explicitly. We therefore interpret the Merlin–Arthur theory as a *theoretical lens* for NCV, not as a quantitative certification for each dataset; empirically reported completeness and soundness should be read in this light (*cf.* the discussion in Sec. 6).

### A.3 NOTION OF FAITHFULNESS

Throughout the paper, when we say that NCV produces *faithful* explanations, we mean this in the information-theoretic sense inherited from Merlin–Arthur and adapted to concept space:

1. For an input  $x$  with true class  $k$ , Merlin produces a sparse concept subset  $S(x) = M(\mathbf{c}) \odot \mathbf{c}$  (with  $\mathbf{c} = g(x)$ ) such that, with high probability over  $x \sim \mathcal{D}_k$ , Arthur can correctly predict  $k$  from  $S(x)$  alone, *i.e.*, completeness for the corresponding one-vs-rest task is high.

918 2. An adversarial prover cannot find alternative concept subsets that force Arthur into a wrong  
 919 prediction; at worst, Arthur abstains via the rejection class  $\perp$ . This is soundness in the sense  
 920 of Section A.1.  
 921 3. Under bounded concept-space AFC, bounded class imbalance, and a reasonably strong  
 922 Morgana (relative success rate  $\alpha_k$  not too small), the precision bound of Section A.1 links  
 923 the class-wise average precision  $\Pr_{\mathcal{D}}^{(k)}(M)$  to the completeness and soundness errors  $\varepsilon_c^{(k)}$   
 924 and  $\varepsilon_s^{(k)}$ . In particular, when these errors are small and the parameters  $(\kappa_{\text{concept}}, \alpha_k, B_k)$  are  
 925 well-behaved, the bound guarantees that  $\Pr_{\mathcal{D}}^{(k)}(M)$  is close to 1, and the mutual-information  
 926 inequality equation 7 then implies that Merlin’s sparse concept subsets for class  $k$  carry near-  
 927 maximal information about  $Y_k$ . In our experiments we report completeness and soundness  
 928 empirically, but we do not attempt to estimate the resulting lower bounds on  $\Pr_{\mathcal{D}}^{(k)}(M)$ .  
 929

930 This is explicitly *not* a causal guarantee: NCV does not prove that the concepts are causally sufficient  
 931 for the task. It only ensures that, relative to the given concept representation and under the assumptions  
 932 above, the sparse subsets Merlin selects are as informative and robust as possible under the prover-  
 933 verifier game.  
 934

#### 935 A.4 USE OF THE REJECTION CLASS AND TRAINING OBJECTIVE

937 Finally, we clarify how the rejection class is used during training, since it is crucial for enforcing  
 938 soundness in the sense of Sec. A.1. Arthur outputs logits  $A(S) \in \mathbb{R}^{K+1}$  over  $K$  classes plus a  
 939 rejection class  $\perp$ . Denote by  $p_y$  and  $p_{\perp}$  the corresponding softmax probabilities for the true class  $y$   
 940 and for the rejection class, respectively.

941 Given a concept encoding  $\mathbf{c} = g(x)$  and Merlin/Morgana subsets  $S = M(\mathbf{c}) \odot \mathbf{c}$  and  $\widehat{S} = \widehat{M}(\mathbf{c}) \odot \mathbf{c}$ ,  
 942 we use the following losses:  
 943

- 944 • **Merlin loss**

$$945 L_M = -\log p_y,$$

946 i.e., standard cross-entropy w.r.t. the true class based on Merlin’s subset.  
 947

- 948 • **Morgana loss (soundness).** In our implementation, Morgana’s loss is realised by operating  
 949 directly on the logits for the true class and the rejection class. Let  $z = A(\widehat{S}) \in \mathbb{R}^{K+1}$  denote  
 950 Arthur’s logits on Morgana’s subset, and write  $z_y$  and  $z_{\perp}$  for the components corresponding  
 951 to the true class  $y$  and the rejection class  $\perp$ , respectively.

952 First, we define a modified target label  $\tilde{y}$  that switches to the rejection class whenever Arthur  
 953 already prefers  $\perp$  over  $y$  on  $\widehat{S}$ :

$$954 \tilde{y} = \begin{cases} y, & \text{if } z_y \geq z_{\perp}, \\ \perp, & \text{if } z_{\perp} > z_y. \end{cases}$$

955 We then define Morgana’s loss as  
 956

$$957 L_{\widehat{M}} = \underbrace{\text{CE}(z, \tilde{y})}_{\text{cross-entropy on } \tilde{y}} + \underbrace{\frac{1}{B} \sum_{i=1}^B \left( -\log (1 + \exp(-|z_y^{(i)} - z_{\perp}^{(i)}|)) \right)}_{\text{stabilising log-sum-exp term}},$$

958 where  $B$  is the batch size and  $z_y^{(i)}, z_{\perp}^{(i)}$  are the logits for example  $i$  in the batch. The first  
 959 term encourages Arthur, on Morgana’s subsets, to either predict the true class  $y$  or abstain  
 960 (predict  $\perp$ ) whenever  $\perp$  is already preferred. The second term acts as a smooth regulariser  
 961 that keeps the difference  $|z_y - z_{\perp}|$  in a numerically stable range: it discourages pushing  
 962 these logits arbitrarily far apart and thus stabilises gradients for both Arthur and Morgana,  
 963 while still allowing Arthur to separate  $y$  and  $\perp$  when beneficial.  
 964

965 Arthur’s overall loss is a convex combination  
 966

$$967 L_A = (1 - \gamma)L_M + \gamma L_{\widehat{M}},$$

972 with  $\gamma \in [0, 0.5]$  trading off completeness and soundness. In practice, all losses are averaged over the  
 973 batch (mean reduction).

974 Although Merlin’s and Morgana’s concept selections are ultimately discrete, both provers are trained  
 975 via continuous masks. Concretely, each prover outputs real-valued scores  $m_{\text{cont}}, \hat{m}_{\text{cont}} \in \mathbb{R}^C$ , which  
 976 are used as soft masks to form

$$978 \quad S_{\text{soft}} = m_{\text{cont}} \odot \mathbf{c}, \quad \hat{S}_{\text{soft}} = \hat{m}_{\text{cont}} \odot \mathbf{c}.$$

979 When updating the provers (Merlin by gradient descent on  $L_M$ , Morgana by gradient ascent on  $L_{\widehat{M}}$ ),  
 980 Arthur is frozen and we feed  $S_{\text{soft}}$  and  $\hat{S}_{\text{soft}}$  into  $A$ , so that gradients from Arthur’s losses flow back  
 981 into the continuous mask parameters.

982 After these prover updates, we discretise the masks using a top- $m$  operator: for each input, we set  
 983 the  $m$  entries of largest magnitude in  $m_{\text{cont}}$  (respectively  $\hat{m}_{\text{cont}}$ ) to 1 and all others to 0, obtaining  
 984 hard masks  $M(\mathbf{c}), \widehat{M}(\mathbf{c}) \in \{0, 1\}^C$ . Arthur is then updated (gradient descent on  $L_A$ ) using the  
 985 corresponding hard-masked encodings  $S$  and  $\widehat{S}$ .

986 This alternating scheme — continuous masks for gradient flow in the provers and hard top- $m$  masks  
 987 for Arthur’s update — implements a stable and practical min–max training procedure for NCV.  
 988 The explicit use of the rejection class  $\perp$  ensures that soundness measures robustness to *adversarial*  
 989 concept selections (Arthur is not allowed to be confidently wrong) and aligns with the Merlin–Arthur  
 990 framework instantiated in concept space.

## 993 A.5 LIMITATIONS OF THE THEORETICAL GUARANTEES

995 For completeness, we also spell out the main limitations of the Merlin–Arthur guarantees when  
 996 applied to NCV’s high-dimensional, multi-class, concept-based setting.

997 First, the original theory is formulated for binary classification. Our instantiation in Section A.2 uses  
 998 a one-vs-rest reduction to obtain class-wise guarantees on the mutual information  $I(Y_k; M(x') \subseteq x)$   
 999 for each  $k$ , but it does not provide a direct statement about the joint  $K$ -class decision or about the  
 1000 final arg max prediction over all classes.

1002 **High-dimensional sparsity and feature reuse.** A central limitation arises from the extreme  
 1003 sparsity of Merlin’s and Morgana’s selections in our high-dimensional concept spaces. In the original  
 1004 Merlin–Arthur setting, features are typically small, localized structures (e.g., image patches) and  
 1005 the experiments are conducted on relatively low-dimensional, small-scale datasets. In this regime,  
 1006 many inputs share the same features, so the event  $\{M(x') \subseteq x\}$  has non-negligible probability  
 1007 and the average precision  $\Pr_{\mathcal{D}}(M)$  in Eq. 4 can be meaningfully interpreted and estimated from  
 1008 finite samples. In NCV, Merlin and Morgana select small subsets of a large concept vocabulary (e.g.,  
 1009  $m \ll C$  with  $C$  in the thousands), and in practice the exact subsets  $M(x')$  and  $\widehat{M}(x')$  are often highly  
 1010 specific to each input. As a result, the precise event  $\{M(x') \subseteq x\}$  may have very low probability  
 1011 under  $\mathcal{D}$ , and empirical estimates of  $\Pr_{\mathcal{D}}^{(k)}(M)$  become unstable in finite samples. For this reason,  
 1012 we do not attempt to estimate average precision or the resulting mutual-information lower bounds  
 1013 numerically in our experiments. Instead, we use completeness and soundness as observable proxies  
 1014 and treat the precision/MI guarantees as an idealised, distribution-level description of the behaviour  
 1015 that NCV is designed to promote, rather than as directly calibrated finite-sample certificates.

1016 **Class imbalance in one-vs-rest reductions.** In large- $K$  settings such as ImageNet-1k, the one-vs-  
 1017 rest subproblems for each class  $k$  are highly imbalanced (the positive prior is approximately  $1/K$ ).  
 1018 In the precision bound of Sec. A.2, this is reflected in the imbalance parameter  $B_k$ , whose large value  
 1019 makes the resulting lower bound on  $\Pr_{\mathcal{D}}^{(k)}(M)$  more conservative: small soundness errors  $\varepsilon_s^{(k)}$  are  
 1020 penalised more strongly relative to completeness  $\varepsilon_c^{(k)}$ . This provides an additional reason why we do  
 1021 not attempt to compute numerical mutual-information lower bounds in our experiments, and instead  
 1022 interpret the Merlin–Arthur theory qualitatively as a guiding framework.

1024 **Relative success and adversary class.** Finally, the robustness interpretation of soundness in our  
 1025 setting is tied to the particular adversarial prover class we train in practice (a neural network  $\widehat{M}$

with a specific architecture and loss). In the Merlin–Arthur framework, this dependence is captured abstractly via the relative success rate  $\alpha$ , which measures how powerful Morgana is compared to Merlin on those points where Merlin can provide convincing evidence. In NCV we use symmetric neural architectures for  $M$  and  $\widehat{M}$  as heuristic evidence that  $\alpha_k$  is not tiny, but we do not attempt to verify or optimise  $\alpha_k$  beyond this design choice. As a result, our empirical soundness estimates should be interpreted as robustness against this trained adversary class, rather than against an arbitrary worst-case adversary over all admissible subsets. This is fully in line with the practical use of the Merlin–Arthur framework in [Wäldchen et al. \(2024\)](#), where the general theory is instantiated and evaluated with specific neural implementations of Merlin, Morgana, and Arthur.

Overall, we see the Merlin–Arthur framework as providing a rigorous *idealised model* for the kind of behaviour NCV is designed to encourage: high completeness, robustness to adversarial concept subsets, and information-rich sparse explanations in concept space. In our experiments, we use completeness and soundness as observable proxies for these properties, but we do not claim fully certified guarantees beyond the stated assumptions.

## B WHY LINEAR CLASSIFIERS FALL SHORT IN CBMs

While linear classifiers are generally considered to be interpretable, these models are not suited to solve arbitrarily complex problems. A linear classifier is only able to capture linear relationships between inputs and output features and cannot model complex, non-linear relationships. In the context of CBMs, this problem is usually tackled by utilizing a linear classifier to predict the output based on the detected concepts. The concepts themselves can be detected using non-linear models, and only the classification based on these concepts is done with a linear model. However, this is not always sufficient, as there are also simple examples where non-linear relationships between concepts and the output exist, for example thresholds detection (three out of five symptoms need to be present to indicate an illness) or multiplicative effects (crop yield is the result of a multiplicative relationship between rain and fertility).

To illustrate the problem in a simple experimental setup, let us assume we have a dataset of simple shapes and every image contains between one and four of these shapes. The shapes are either a square or a circle and either orange or blue. We consider two simple classification scenarios for this dataset.

- **XOR:** This setting classification follows the traditional XOR problem: We want to classify images that contain either an orange square or a blue circle as class one and all other images as class two.
- **Counting:** This setting includes object counting and illustrates that even for classification based on a single attribute, a linear layer can be insufficient. Here, we want to classify all images with exactly one blue shape as class one, and all other images as class two.

We evaluate a linear layer and a simple MLP on this toy dataset. To further simplify things, we assume that our concept encoder is able to perfectly detect the concepts in the image, thus providing for each element the information whether there is an object and if so, its shape and color. We randomly generate 5000 samples of the dataset and train the models on a train split of 80% and evaluate on the remaining 20%. The MLP has one hidden layer of size 16 and uses ReLU activation functions.

The results of this evaluation are shown in [Tab. 3](#). In both scenarios, the linear classification layer is not able to solve the task, despite the deceptively simple relationship between concepts and output classes. On the other hand, the MLP achieves close to perfect accuracy on both settings.

So far, we have argued that not every task can be solved with a CBM and a linear classification layer. However, this is not entirely accurate. In principle, any task can be solved linearly—provided that we define the right *linear-sufficient* concepts. For instance, in the XOR setting, detecting the concepts “orange square and no blue circle” and “blue circle and no orange square” would allow a linear classifier to solve the

Table 3: A linear prediction layer cannot solve *XOR* or *counting*. Even with the assumption of a perfect concept encoder, the linear layer fails.

Model	XOR (Acc)	Counting (Acc)
Linear Layer	$0.766 \pm 0.011$	$0.677 \pm 0.006$
MLP	$0.953 \pm 0.053$	$0.982 \pm 0.015$

1080 task. Similarly, in the counting task, introducing a concept such as “exactly one blue object” would  
 1081 make linear classification trivial.

1082 That said, the assumption that such sufficient concepts are always available is not realistic. First,  
 1083 designing or discovering these concepts often makes concept detection considerably more difficult.  
 1084 Second, as concepts become increasingly specific and compositional, they tend to lose interpretability.  
 1085 Finally, requiring tailored concepts for every individual task does not scale. Returning to our example,  
 1086 the concept “exactly one blue object” might help with task two but is essentially useless for task one.

1087 Taken together, this illustrates why relying solely on linear classifiers in CBMs is often impractical.  
 1088 To address such cases, non-linear classifiers should also be considered.

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## 1092 C EXPERIMENTAL DETAILS: BASELINES

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1094 In this section, we provide training details for the considered baselines: *ResNet-18*, *ResNet-50*,  
 1095 *Pixel-MAC*, *CBM* (linear and nonlinear variants), and *DCR*.

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### 1098 C.1 RESNET-18 AND RESNET-50

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1100 We initialize the framework with a pretrained ResNet-18 model and employ the Adam optimizer  
 1101 across all experiments. On the CLEVR datasets, the model is trained with a batch size of 128 for 30  
 1102 epochs using a learning rate of  $10^{-4}$  and weight decay of  $10^{-4}$ , repeated across 20 random seeds  
 1103 with early stopping based on validation loss.

1104

1105 On CIFAR-100, we use a ResNet-50 trained for 100 epochs with a learning rate of  $10^{-4}$ , weight  
 1106 decay of  $10^{-5}$ , and a batch size of 128, averaged over 10 random seeds with early stopping. The  
 1107 ResNet-50 baseline on ImageNet is evaluated directly using pretrained PyTorch (Paszke et al., 2019)  
 1108 weights without further finetuning. For COCOLogic, a ResNet-50 is trained for 300 epochs with a  
 1109 batch size of 256, learning rate of  $10^{-4}$ , and weight decay of  $10^{-2}$ , again averaged over 10 random  
 1110 seeds with early stopping.

1111

1112 In the Pixel-MAC setup, a separate ResNet-18 is trained under the same configuration as above but  
 1113 with a reduced learning rate of  $10^{-5}$ , while keeping the batch size, weight decay, and early stopping  
 1114 criterion unchanged. All Pixel-MAC results are obtained from these ResNet-18 checkpoints.

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### 1117 C.2 PIXEL-MAC

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1119 In this setup, we apply Merlin-Arthur training on pixel space by utilizing the pretrained ResNet-  
 1120 18 models as classifiers and U-Net architectures for both Merlin and Morgana. Throughout all  
 1121 experiments, we employ the Adam optimizer for both classifier and feature selector optimization,  
 1122 with  $\gamma = 0.5$  to ensure high soundness.

1123

1124 For the CLEVR datasets, we train with a batch size of 128 for 40 epochs, using a learning rate of  
 1125  $10^{-5}$  and weight decay of  $10^{-6}$  for the classifier optimization. The U-Net architectures are trained  
 1126 with a learning rate of  $10^{-4}$ , weight decay of  $10^{-5}$  and an L1 penalty coefficient of 0.1. We set  
 1127 the mask size to 1500, meaning that the U-Nets select a subset of 1500 pixels per sample (out of  
 1128  $128 \times 128$  pixels).

1129

1130 For CIFAR-100, we reduce the batch size to 64 and train for 100 epochs. The classifier is optimized  
 1131 with a learning rate of  $10^{-5}$  and weight decay of  $10^{-4}$ . Both Merlin and Morgana are trained using a  
 1132 learning rate of  $10^{-3}$  and a reduced mask size of 32 pixels. We use an L1 penalty of 0.01 and apply  
 1133 early stopping across 10 random seeds.

1134

1135 For ImageNet and COCOLogic, we further reduce the batch size to 32 due to memory constraints and  
 1136 train for 80 epochs using the same learning rates and hyperparameters as in the CIFAR-100 setting.  
 1137 The mask size is set to 1000 pixels per image. As with CIFAR-100, early stopping is applied across  
 1138 10 random seeds, and training is initialized from the pretrained ResNet-18 backbone.

1134 C.3 CBM WITH LINEAR CLASSIFIER  
11351136 Next, we present the implementation details for the CBM baseline, where a linear classifier operates  
1137 on concept features obtained from the concept extractor.1138 For the CLEVR datasets, we train a linear classifier on concepts extracted by the Neural Concept  
1139 Binder. The training process employs a batch size of 128, a learning rate of  $10^{-3}$ , and weight decay  
1140 of  $10^{-4}$ . The model is trained for 60 epochs on CLEVR-Hans3 and 30 epochs on CLEVR-Hans7,  
1141 using early stopping based on validation loss, repeated across 20 different random seeds.1142 For CIFAR-100 and ImageNet, we train a linear classifier on sparse SpLiCE encodings using a  
1143 dictionary size of 10,000. In both cases, we use a batch size of 4096 and train for 250 epochs  
1144 with early stopping, a learning rate of  $10^{-3}$ , and no weight decay. A hidden layer with 512 units  
1145 is used, and an L1 penalty of 0.2 is applied within SpLiCE to encourage sparsity in the concept  
1146 representations. All results are averaged over 10 random seeds.1147  
1148 C.4 DCR BASELINE IMPLEMENTATION  
11491150 For the additional nonlinear CBM comparison in Sec. 4, we implemented Deep Concept Reasoning  
1151 (DCR; Barbiero et al. 2023) following the official `torch-explain` library. Our implementation  
1152 uses the same experimental setup as NCV to ensure a fair comparison.1153  
1154 **Architecture.** We employ a ResNet-18 backbone (pretrained weights disabled for consistency)  
1155 followed by two DCR-specific modules: (1) a `ConceptEmbedding` layer that maps backbone  
1156 features to concept predictions  $c_{\text{pred}} \in [0, 1]^C$  and learned concept embeddings  $c_{\text{emb}} \in \mathbb{R}^{C \times d}$ , and (2)  
1157 a `ConceptReasoningLayer` that learns class-specific logic rules in Disjunctive Normal Form  
1158 (DNF) over the concept embeddings to produce class predictions.1159  
1160 **Concept Supervision.** We supervise the concept predictions using the same CLIP-Sim similarity  
1161 vectors as NCV. Since these are cosine similarities in  $[-1, 1]$ , we apply a linear normalization  
1162  $c_{\text{truth}} = (\text{sim} + 1)/2$  to map them to  $[0, 1]$  for BCE loss compatibility.1163  
1164 **Training.** Following the official DCR tutorial, we optimize a joint loss  $\mathcal{L} = \mathcal{L}_{\text{concept}} + \lambda \cdot \mathcal{L}_{\text{task}}$ ,  
1165 where both terms use binary cross-entropy (BCE). The task loss uses one-hot encoded labels, as  
1166 the `ConceptReasoningLayer` outputs per-class probabilities (not logits). We train with Adam  
1167 optimizer for 100 epochs.1168  
1169 **Hyperparameter Sweep.** For each dataset, we performed a grid search over:1170  
1171 • Vocabulary size:  $n \in \{1000, 3000, 10000\}$   
1172 • Concept embedding dimension:  $d \in \{8, 16, 32\}$   
1173 • Learning rate:  $\eta \in \{10^{-3}, 10^{-4}\}$   
1174 • Task loss weight:  $\lambda \in \{0.5, 1.0\}$ 1175 This resulted in  $3 \times 3 \times 2 \times 2 = 36$  configurations per dataset, totaling over 100 training runs. For  
1176 COCOLogic-10, we report balanced accuracy due to class imbalance.1177  
1178 **Results.** Tab. 4 summarizes the best accuracies achieved by DCR compared to NCV at 10k  
1179 vocabulary size. DCR successfully trains on CIFAR-100 and COCOLogic-10 but fails to complete  
1180 training on ImageNet-1k within reasonable time ( $> 3$  days per epoch). In contrast, NCV’s sparsity-  
1181 inducing mechanism enables efficient scaling to all three datasets under the same 10k-concept  
1182 space.1183  
1184 D NCB-BASED NEURAL CONCEPT VERIFIER EXPERIMENTS  
11851186 In the following, we provide details on NCB-based NCV, experimental evaluations as well as  
1187 additional evaluations.

1188  
 1189 **Table 4: Comparison between DCR and NCV at 10k-concept vocabulary size on CLIP-Sim. NCV**  
 1190 **metrics correspond to completeness (accuracy). For COCOLogic-10, we report balanced accuracy**  
 1191 **due to class imbalance.**

1192      Dataset	1193      DCR (acc. %)	1193      NCV (ours) (completeness, %)
1194      CIFAR-100	1195      51.76	1195 <b>83.32</b>
1195      ImageNet-1k	1196      n/a (timeout)	1196 <b>67.04</b>
1196      COCOLogic-10 (bal.)	1197      38.61	1197 <b>75.42</b>

1198  
 1199 **D.1 PRETRAINING**

1200  
 1201 Before training NCV, we first pretrain the models without the feature selectors. The corresponding  
 1202 results for the pretraining are shown in [Tab. 5](#), where we evaluate on 20 random seeds. These  
 1203 pretrained models are then used as initialization for the subsequent NCV training. For the pretraining,  
 1204 we use a Set Transformer with two stacked multi-head attention blocks, a hidden dimension of 128  
 1205 and four attention heads. We use a batch size of 128, 30 epochs and the Adam optimizer with a  
 1206 learning rate of  $10^{-3}$  for both datasets, applying early stopping based on validation loss.

1207  
 1208 **Table 5: Pretraining results on the CLEVR-Hans3 and CLEVR-Hans7 datasets without shortcuts**

1211 <b>CLEVR-Hans3</b>		1211 <b>CLEVR-Hans7</b>	
1212      Val. Accuracy	1212      Test Accuracy	1212      Val. Accuracy	1212      Test Accuracy
1213 $99.02 \pm 0.31$	1213 $98.13 \pm 0.37$	1213 $98.08 \pm 0.24$	1213 $97.83 \pm 0.25$

1215  
 1216 **D.2 NCV TRAINING**

1217 For the experiments presented in our main results in [Tab. 1](#), the experimental details for both datasets  
 1218 are as follows:

1219 **Model Architecture.** The verifier is implemented as a pretrained Set Transformer consisting of  
 1220 two stacked multi-head attention blocks with hidden dimension 128, four attention heads, and  
 1221 layer normalization. Merlin and Morgana are implemented as independent neural networks, each  
 1222 parameterized by a Set Transformer with two stacked attention blocks with hidden dimensions 256,  
 1223 four attention heads, and layer normalization. The provers receive the full concept slot matrix as  
 1224 input and output a sparse selection mask with exactly 12 nonzero entries (out of 64 total features),  
 1225 indicating the active blocks provided to the verifier.

1226 **Training Details.** All components are jointly trained using the Adam optimizer with a learning rate  
 1227 of  $10^{-3}$  and weight decay of  $10^{-4}$ . Models are trained for 50 epochs and a batch size of 512 is used  
 1228 throughout. For the Merlin and Morgana provers, a hard selection constraint is enforced, limiting  
 1229 the number of selected concepts to a fixed budget of 12 block-encodings per sample. To ensure  
 1230 high soundness, we set  $\gamma = 0.5$ , giving equal weight to both feature selector losses in the total loss  
 1231 computation. We train our models using 20 random seeds.

1232 **Extended Results.** Additionally, we evaluated the NCV framework with varying mask sizes and  
 1233 an alternative model architecture for the feature selectors. The results are presented in [Tab. 6](#) for  
 1234 the CLEVR-Hans3 dataset and [Tab. 7](#) for the CLEVR-Hans7 dataset, where we evaluate both the  
 1235 validation set and the test set. The alternative architecture implements a MLP with two hidden  
 1236 layers and ReLU activation functions for the feature selectors, while maintaining a pretrained Set  
 1237 Transformer as the classifier across all experiments. Our results reveal that the Set Transformer  
 1238 feature selector consistently outperforms the MLP feature selector on the test set, particularly with  
 1239 smaller mask sizes such as 4 and 6. Furthermore, this configuration maintains high completeness  
 1240 ( $>96\%$ ) and soundness ( $>99\%$ ), even with a reduced number of selected features.

1242

1243 Table 6: Completeness and soundness on the CLEVR-Hans3 dataset without shortcuts for different  
1244 mask sizes and feature selector architectures. The highlighted values are used for Table 1.

Mask Size	Feature Selector	Validation		Test	
		Completeness	Soundness	Completeness	Soundness
4	Set Transformer	98.35 $\pm$ 0.31	99.88 $\pm$ 0.28	97.69 $\pm$ 0.63	99.82 $\pm$ 0.23
	MLP	96.51 $\pm$ 1.18	99.81 $\pm$ 0.27	95.54 $\pm$ 1.37	99.85 $\pm$ 0.28
6	Set Transformer	98.71 $\pm$ 0.52	99.87 $\pm$ 0.13	98.11 $\pm$ 0.62	99.88 $\pm$ 0.19
	MLP	96.21 $\pm$ 0.89	99.96 $\pm$ 0.03	94.78 $\pm$ 1.24	99.97 $\pm$ 0.06
12	Set Transformer	99.20 $\pm$ 0.11	100.00 $\pm$ 0.00	<b>98.92 <math>\pm</math> 0.32</b>	<b>100.00 <math>\pm</math> 0.00</b>
	MLP	99.28 $\pm$ 0.11	99.98 $\pm$ 0.06	98.89 $\pm$ 0.21	99.99 $\pm$ 0.07

1254

1255 Table 7: Completeness and soundness on the CLEVR-Hans7 dataset without shortcuts for different  
1256 mask sizes and feature selector architectures. The highlighted values are used for Table 1.

Mask Size	Feature Selector	Validation		Test	
		Completeness	Soundness	Completeness	Soundness
4	Set Transformer	96.69 $\pm$ 1.28	99.93 $\pm$ 0.09	96.71 $\pm$ 1.37	99.91 $\pm$ 0.09
	MLP	92.63 $\pm$ 1.24	99.89 $\pm$ 0.12	92.71 $\pm$ 1.31	99.87 $\pm$ 0.13
6	Set Transformer	97.32 $\pm$ 0.42	99.98 $\pm$ 0.02	97.14 $\pm$ 0.51	99.98 $\pm$ 0.02
	MLP	95.43 $\pm$ 1.48	99.88 $\pm$ 0.13	95.12 $\pm$ 1.48	99.86 $\pm$ 0.14
12	Set Transformer	98.13 $\pm$ 0.11	100.00 $\pm$ 0.00	<b>97.89 <math>\pm</math> 0.31</b>	<b>100.00 <math>\pm</math> 0.00</b>
	MLP	97.41 $\pm$ 1.07	99.99 $\pm$ 0.03	97.01 $\pm$ 0.93	99.99 $\pm$ 0.04

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## 1268 D.3 EXPLANATIONS

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1270 Here, we present supplementary examples of explanations generated by both Pixel-MAC and NCV  
1271 on the CLEVR-Hans3 dataset in Fig. 4. These results further substantiate our claim that NCV  
1272 provides significantly more transparent and interpretable explanations compared to the pixel-based  
1273 PVG baseline.

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## 1275 E EXPERIMENTAL DETAILS FOR CLIP-BASED NCV

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1277 In the following section, we present the implementation details of CLIP-based NCV training.

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## 1279 E.1 PRETRAINING

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1281 Once more, before starting with the actual NCV training, we first pretrain the models without the  
1282 provers (Merlin and Morgana). The corresponding results for the pretraining are shown in Tab. 8. As  
1283 textual concept descriptions  $T$ , we used the top 10,000 most frequent one- and two-word phrases from  
1284 LAION (Schuhmann et al., 2021) captions, following the setup of Bhalla et al. (2024). For pretraining  
1285 the verifier, we use a two-layer multilayer perceptron (MLP) with a hidden dimension of 512 and  
1286 GELU activations (Hendrycks & Gimpel, 2016) on CIFAR-100, ImageNet-1k, and COCOLogic.  
1287 On CIFAR-100 and ImageNet, training uses a batch size of 4096 and a learning rate of  $10^{-4}$ , with  
1288 dropout (0.3), weight decay of  $10^{-4}$ , and early stopping (patience 10). On COCOLogic, we instead  
1289 train for 100 epochs with a batch size of 512, learning rate of  $10^{-4}$ , and weight decay of  $10^{-2}$ , using  
1290 a learning-rate scheduler (plateau, patience 5, factor  $10^{-3}$ , minimum learning rate  $10^{-6}$ ) and no early  
1291 stopping. All pretraining is conducted without provers, and the resulting verifiers are used to initialize  
1292 the CLIP-based NCV training.

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## 1294 E.2 NCV TRAINING

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1296 For the experiments presented in our main results in Tab. 1, we detail the training setup separately for  
1297 CIFAR-100 and ImageNet.

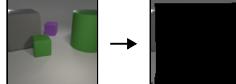
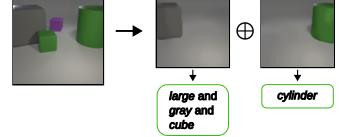
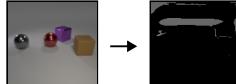
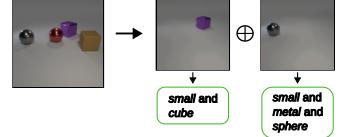
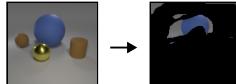
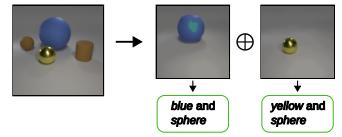
1296	Class Rules	Pixel-MAC	Neural Concept Verifier
1297	Large gray cube and large cylinder		
1298	Small metal cube and small metal sphere		
1299	Large blue sphere and small yellow sphere		

Figure 4: Comparison of explanations from NCV vs. Pixel-MAC for CLEVR-Hans3 images of all three classes. **(a)** Merlin–Arthur training on pixel space yields uninformative masks. **(b)** NCV provides clear explanations by highlighting object features corresponding to the class rule. The single-object images are reconstructions from the respective slots selected by Merlin (prover).

Table 8: Pretraining accuracy of the verifier (without provers) for CLIP-based NCV on CIFAR-100, COCOLogic and ImageNet-1k.

1325	Dataset	Accuracy (%)
1326	CIFAR-100	85.96
1327	COCOLogic	81.39
1328	ImageNet-1k	77.07

**Model Architecture.** The verifier (Arthur) is initialized as the pretrained two-layer multilayer perceptron (MLP) described above. Merlin and Morgana are implemented as independent neural networks, each parameterized by a two-layer MLP with hidden dimension 512 and ReLU activations. Both provers receive the full concept activation vector as input and output a sparse selection mask indicating the active concepts that are passed to the verifier.

**CIFAR-100.** For CIFAR-100, all components are trained jointly for 100 epochs using the Adam optimizer. We set the verifier learning rate to  $10^{-4}$ , and use  $5 \times 10^{-4}$  for both Merlin and Morgana. A batch size of 256 is used throughout. Weight decay is set to 0.1, and a hard mask size of 32 concepts is enforced per input. To incentivize sparse masks, an L1 penalty of 0.1 is applied to the provers. A learning rate scheduler (plateau-based) is employed with a patience of 5, minimum learning rate of  $10^{-6}$ , and decay factor of 0.001. Early stopping is disabled, and all results are averaged over 10 random seeds.

**ImageNet.** The ImageNet setup mirrors CIFAR-100 in most aspects. We again train for 100 epochs with a batch size of 256, using the same learning rates for verifier ( $10^{-4}$ ) and provers ( $5 \times 10^{-4}$ ), mask size of 32 features, and L1 penalty (0.1). Weight decay is reduced to 0.005 to improve generalization. The same learning rate scheduler and seed setup are used as in the CIFAR-100 experiments.

**COCOLogic.** Training on COCOLogic follows the CIFAR-100 configuration with minor adjustments: models are trained for 100 epochs with a batch size of 512, verifier learning rate of  $10^{-4}$ , and prover learning rates of  $5 \times 10^{-4}$ . We use a weight decay of 0.01, a mask size of 32, and an L1 penalty of

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1352Table 9: Ablation results for our method on CIFAR-100 with varying mask sizes. We report mean  $\pm$  std over 10 seeds.1353  
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Mask Size	Completeness Train	Completeness Validation	Soundness Train	Soundness Validation
4	74.97 $\pm$ 4.45	69.32 $\pm$ 2.66	99.85 $\pm$ 0.07	99.85 $\pm$ 0.09
8	87.42 $\pm$ 2.60	71.20 $\pm$ 22.43	99.95 $\pm$ 0.03	99.95 $\pm$ 0.03
16	94.08 $\pm$ 1.46	81.82 $\pm$ 0.50	99.96 $\pm$ 0.03	99.97 $\pm$ 0.02
64	97.65 $\pm$ 0.47	84.01 $\pm$ 0.31	100.00 $\pm$ 0.00	100.00 $\pm$ 0.00

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1362Table 10: Ablation results for our method on ImageNet with varying mask sizes. We report mean  $\pm$  std over 10 seeds.1363  
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Mask Size	Completeness Train	Completeness Validation	Soundness Train	Soundness Validation
4	59.30 $\pm$ 0.34	55.96 $\pm$ 0.30	99.81 $\pm$ 0.03	99.83 $\pm$ 0.06
8	64.84 $\pm$ 0.41	60.98 $\pm$ 0.30	99.94 $\pm$ 0.01	99.94 $\pm$ 0.03
16	68.85 $\pm$ 0.34	64.60 $\pm$ 0.12	99.96 $\pm$ 0.03	99.96 $\pm$ 0.03
64	73.35 $\pm$ 0.39	69.03 $\pm$ 0.18	99.97 $\pm$ 0.01	99.97 $\pm$ 0.02

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0.1 on the provers. As with CIFAR-100, early stopping is disabled, and learning rate scheduling and seed averaging remain unchanged.

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### E.3 PROVER AND VERIFIER ARCHITECTURES

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In all experiments, the choice of prover and verifier architectures is guided by the structure of the concept representation. For unordered, slot-based concept encodings (as in NCB on CLEVR-Hans), we use permutation-invariant Set Transformers for Merlin, Morgana, and Arthur. For fixed-size concept vectors (as in CLIP/SPLICE on CIFAR-100, ImageNet-1k, and COCOLogic-10), we use shallow nonlinear MLPs.

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In preliminary experiments, we observed that performance is stable across a range of nonlinear architectures (varying depth, width, and activations), whereas purely linear models consistently underperformed by collapsing to simple correlation tests. Based on this, we recommend using permutation-invariant architectures for slot-based concepts and nonlinear MLPs for vector-based concepts when applying NCV to new datasets.

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### E.4 EFFECT OF THE WEIGHTING PARAMETER $\gamma$

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1390The weighting parameter  $\gamma$  controls the trade-off between Merlin’s cooperative objective and Morgana’s adversarial objective when training Arthur. Recall that Arthur’s loss is given by1391  
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$$L_A = (1 - \gamma) L_M + \gamma L_{\widehat{M}},$$

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1398so that  $\gamma = 0$  corresponds to training Arthur only on Merlin’s loss, and larger  $\gamma$  increases the relative weight of Morgana’s adversarial objective. To assess the influence of this trade-off on NCV, we sweep  $\gamma$  over a range from 0 (Merlin-only) up to 0.5 (substantial weight on Morgana) on CIFAR-100, ImageNet-1k, and COCOLogic, keeping all other hyperparameters fixed. For each setting, we train three models with different random seeds and report the mean completeness and soundness; for COCOLogic, we report balanced metrics due to class imbalance.1399  
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1403Across all datasets the same qualitative behavior emerges. When  $\gamma = 0$ , i.e., the verifier is trained without adversarial pressure from Morgana, completeness remains high but soundness collapses (e.g., 37.9% on CIFAR-100, 10.4% on ImageNet-1k, and 51.8% balanced soundness on COCOLogic). As soon as  $\gamma > 0$ , soundness rapidly recovers to values close to those reported in Tab. 1, while completeness remains essentially unchanged throughout the range of  $\gamma$  we consider. These results demonstrate that incorporating adversarial concept selection is crucial for learning verifiers that remain

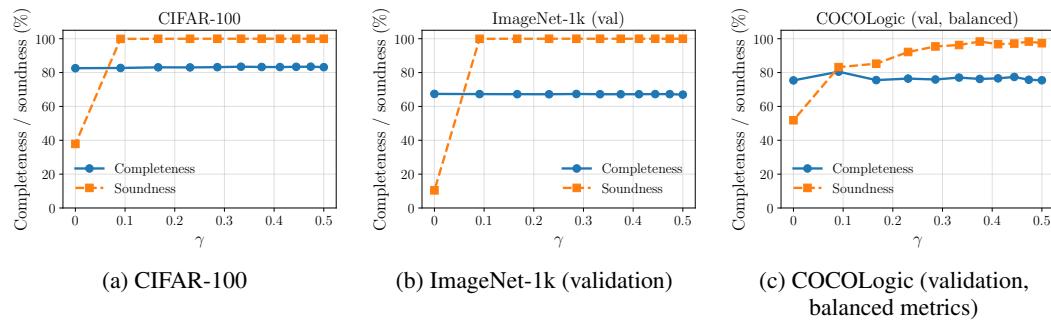


Figure 5: Effect of the weighting parameter  $\gamma$  on completeness and soundness for (a) CIFAR-100, (b) ImageNet-1k validation, and (c) COCOLogic validation (balanced metrics). All curves show means over 3 random seeds.

reliable under misleading concept subsets, without sacrificing standard predictive performance in the regimes we study. For a detailed discussion of why an adversarial prover and its relative strength are essential for the Merlin–Arthur mutual-information guarantees underlying NCV, see Suppl. A.

## F COMPUTATIONAL COST AND HARDWARE SETUP

To complement the main results, we report approximate training times for all models and datasets considered in Sec. 4. All runs were executed on a single NVIDIA A100 or A40 GPU; times are reported as rounded wall-clock estimates and are meant to convey relative cost rather than exact benchmarks. For CBM baselines, we *exclude* the per-sample SpLiCE optimization step at inference time, which would add substantial overhead and further increase their deployment cost.

Table 11: Approximate training time comparison across models and datasets. Times are rounded wall-clock estimates on a single NVIDIA A100 or A40 GPU. For CBM baselines, the per-sample SpLiCE optimization at inference time is omitted here, but would incur significant additional cost. (ImgNet = ImageNet-1k, COCO-10 = COCOLogic-10, CL-H3/CL-H7 = CLEVR-Hans3/7.)

Model	CIFAR	ImgNet	COCO-10	CL-H3	CL-H7
ResNet (baseline)	~25–30m	~1.5d	~50m	< 10m	< 10m
Pixel-MAC	~1.3d	~3d	~4h	< 2h	< 2h
CBM	~10–15m	~4h	~2m	~2m	~2m
NCV (ours)	~20m (11m A + 7m PVG)	~5h (2.5h A + 2.5h PVG)	~5m	~1.5m	~5m

Overall, NCV is 1–3 orders of magnitude cheaper to train than Pixel-MAC across all datasets, while remaining comparable to standard CBMs in runtime. Since concept encodings are precomputed once and reused across models, NCV scales similarly to a conventional classifier without additional architectural overhead, and remains practical even in large-scale settings such as ImageNet-1k.

## G USE OF LARGE LANGUAGE MODELS

Large language models were used to support this work by assisting with text refinement, implementation of code components (including methods and plot generation), and by providing input during idea development and approach refinement.