1 Preliminaries

Notations. We fix the following notations:

- given a positive integer $n \in \mathbb{N} \setminus \{0\}$, we let $\overline{n} := n 1$.
- e_i^n denotes the *i*-th vector of the canonical basis of the free module $\mathbf{D}^{1\times n}$.
- We denote by M^T the transpose matrix of M,
- p, p', q and q' denote fixed integers, and we let m := p + p' and n := q + p' + p + q'.

Effective Fitting's Theorem. Let **D** be a ring, $R \in \mathbf{D}^{p \times q}$, $R \in \mathbf{D}^{p' \times q'}$ be two matrices and **M** and **M**' be the two left modules finitely presented by R and R', respectively:

$$\mathbf{D}^{1\times q} \xrightarrow{\qquad \qquad } \mathbf{D}^{1\times p} \xrightarrow{\qquad } \mathbf{M} \xrightarrow{\qquad } 0$$

$$\mathbf{D}^{1\times q'} \xrightarrow{\qquad \qquad } \mathbf{D}^{1\times p'} \xrightarrow{\qquad } \mathbf{M}' \xrightarrow{\qquad } 0$$

Assume that there exists an isomorphism $\varphi : \mathbf{M} \to \mathbf{M}'$, so that their exist matrices $P \in \mathbf{D}^{p \times p'}$, $P' \in \mathbf{D}^{p' \times p}$, $Q \in \mathbf{D}^{q \times q'}$ and $Q' \in \mathbf{D}^{q' \times q}$ such that the following diagram commutes:

$$\mathbf{D}^{1\times q} \xrightarrow{R} \mathbf{D}^{1\times p} \longrightarrow \mathbf{M} \longrightarrow 0$$

$$Q' \downarrow Q \qquad P' \downarrow P \qquad \varphi^{-} \downarrow \varphi$$

$$\mathbf{D}^{1\times q'} \xrightarrow{R'} \mathbf{D}^{1\times p'} \longrightarrow \mathbf{M}' \longrightarrow 0$$

Let us consider the two matrices

$$L := \begin{pmatrix} R & 0 \\ 0 & \mathrm{id}_{p'} \\ 0 & 0 \\ 0 & 0 \end{pmatrix}, \ L' := \begin{pmatrix} 0 & 0 \\ 0 & 0 \\ \mathrm{id}_p & 0 \\ 0 & R' \end{pmatrix} \in \mathbf{D}^{(q+p'+p+q')\times(p+p')}$$

Recall from [1] that their exist matrices $Z \in \mathbf{D}^{p \times q}$ $Z' \in \mathbf{D}^{p' \times q'}$, $R_2 \in \mathbf{D}^{r \times q}$, $R'_2 \in \mathbf{D}^{r' \times q'}$, $Z_2 \in \mathbf{D}^{q \times r}$ and $Z'_2 \in \mathbf{D}^{q' \times r'}$ such that the following diagram commutes

$$\mathbf{D}^{1\times (q+p'+p+q')} \xrightarrow{L} \mathbf{D}^{1\times (p+p')} \xrightarrow{\mathbf{M}} \mathbf{M} \xrightarrow{0} 0$$

$$Y_{F}^{-} \downarrow Y_{F} \qquad X_{F}^{-} \downarrow X_{F} \qquad \varphi^{-} \downarrow \varphi$$

$$\mathbf{D}^{1\times (q+p'+p+q')} \xrightarrow{L'} \mathbf{D}^{1\times (p+p')} \xrightarrow{\mathbf{M}'} \mathbf{M}' \xrightarrow{0} 0$$

where

$$X_F := \begin{pmatrix} \mathrm{id}_p & P \\ -P' & \mathrm{id}_{p'} - P'P \end{pmatrix}, \quad Y_F := \begin{pmatrix} \mathrm{id}_q & 0 & R & Q \\ 0 & \mathrm{id}_{p'} & -P' & Z' \\ -Z & P & 0 & PZ' - ZQ \\ -Q' & -R' & 0 & Z_2'R_2' \end{pmatrix}$$

$$X_F^- := \begin{pmatrix} \mathrm{id}_p - PP' & -P \\ P' & \mathrm{id}_{p'} \end{pmatrix}, \quad Y_F^- := \begin{pmatrix} Z_2 R_2 & 0 & -R & -Q \\ P'Z - Z'Q' & 0 & P' & -Z' \\ Z & -P & \mathrm{id}_p & 0 \\ Q' & R' & 0 & \mathrm{id}_{q'} \end{pmatrix}.$$

2 Reduction of the zero bloc

Assume that $q + p' \le p + q'$ and $\operatorname{sr}(\mathbf{D}) \le \overline{p + q'}$. We let

$$\tilde{L} := \begin{pmatrix} R & 0 \\ 0 & \mathrm{id}_{p'} \\ 0 & 0 \\ 0 & 0 \end{pmatrix} \in \mathbf{D}^{\overline{n} \times m} \quad \text{and} \quad \tilde{L}' := \begin{pmatrix} 0 & 0 \\ 0 & 0 \\ \mathrm{id}_p & 0 \\ 0 & R' \end{pmatrix} \in \mathbf{D}^{\overline{n} \times m}.$$

Proposition 1. There exist lines \mathbf{c} , $\mathbf{u} \in \mathbf{D}^{1 \times p}$ and \mathbf{d} , $\mathbf{v} \in \mathbf{D}^{1 \times \overline{q'}}$ such that

$$\begin{pmatrix}
0 & \mathbf{c} & \mathbf{d}
\end{pmatrix}
\begin{pmatrix}
\mathrm{id}_{q+p'} & 0 & 0 & 0 \\
0 & \mathrm{id}_{p} & 0 & \mathbf{u}^{T} \\
0 & 0 & \mathrm{id}_{\overline{q'}} & \mathbf{v}^{T}
\end{pmatrix}
Y_{F}(e_{q+p'}^{n})^{T} = 1.$$
(1)

Proof. Getting terms of the p'-th column and p'-th line in the relation $\mathrm{id}_{p'} = P'P + Z'R'$, we get the following:

$$\sum_{k=1}^{p} P'_{p'k} P_{kp'} + \sum_{k=1}^{q'} Z'_{p'k} R'_{kp'} = 1.$$

From sr $(\mathbf{D}) \leq \overline{p+q'}$, we deduce that there exist $c_1, \dots, c_p, d_1, \dots, d_{\overline{q'}}, u_1, \dots, u_p, v_1, \dots, v_{\overline{q'}} \in \mathbf{D}$ such that

$$\sum_{k=1}^{p} c_k \left(P_{kp'} + u_k R'_{q'p'} \right) + \sum_{k=1}^{\overline{q'}} d_k \left(R'_{kp'} + v_k R'_{q'p'} \right) = 1.$$
 (2)

Letting $\mathbf{c} := (c_1, \dots, c_p)$, $\mathbf{d} := \left(-d_1, \dots, -d_{\overline{q'}}\right)$, $\mathbf{u} := (-u_1, \dots, -u_p)$ and $\mathbf{v} := \left(v_1, \dots, v_{\overline{q'}}\right)$, the hand side of (2) is the left hand side of (1), which proves Proposition 1.

With the notations of Proposition 1, we introduce the lines $\tilde{\ell} \in \mathbf{D}^{1 \times \overline{n}}$ and $\ell \in \mathbf{D}^{1 \times n}$ defined as follows:

$$\tilde{\ell} := (0 \quad \mathbf{c} \quad \mathbf{d}) \quad \text{and} \quad \ell := (0 \quad \mathbf{c} \quad \mathbf{d} \quad 0),$$

as well as the matrices $U \in \mathbf{D}^{n \times n}$, $F \in \mathbf{D}^{\overline{n} \times n}$ defined as follows:

$$U := \begin{pmatrix} \mathrm{id}_{q+p'} & 0 & 0 & 0 \\ 0 & \mathrm{id}_p & 0 & \mathbf{u}^T \\ 0 & 0 & \mathrm{id}_{\overline{q'}} & \mathbf{v}^T \\ 0 & 0 & 0 & 1 \end{pmatrix} \quad \text{and} \quad F := \left(\mathrm{id}_{\overline{n}} \quad 0\right) U Y_F.$$

Corollary 1. We have:

$$1 = \tilde{\ell}F(e_{q+p'}^n)^T = \ell U Y_F(e_{q+p'}^n)^T,$$
 (3)

Proof. The first equality is a consequence of Relation (1) and the following relation:

$$F = \begin{pmatrix} \mathrm{id}_{q+p'} & 0 & 0 & 0 \\ 0 & \mathrm{id}_p & 0 & \mathbf{u}^T \\ 0 & 0 & \mathrm{id}_{\overline{q'}} & \mathbf{v}^T \end{pmatrix} Y_F.$$

The second equality is due to the definitions of $\tilde{\ell}$, ℓ and F.

We consider the matrices π , $\pi' \in \mathbf{D}^{n \times \overline{n}}$ and ι , $\iota' \in \mathbf{D}^{\overline{n} \times n}$ defined as follows:

$$\pi := \begin{pmatrix} \mathrm{id}_{\overline{n}} - F(e_{q+p'}^n)^T \tilde{\ell} \\ \tilde{\ell} \end{pmatrix}, \qquad \pi' := \left(\mathrm{id}_n - (e_{q+p'}^n)^T \ell U Y_F \right) \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 \\ 0 & 0 \\ 0 & \mathrm{id}_{p+q'} \end{pmatrix},$$

$$\iota := \left(\mathrm{id}_{\overline{n}} - F(e_{q+p'}^n)^T \tilde{\ell} \quad F(e_{q+p'}^n)^T \right), \quad \iota' := \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix}.$$

Proposition 2. We have the following relations

1.
$$\iota \pi = \mathrm{id}_{\overline{n}},$$
 3. $\ker(.\pi) = \mathbf{D}\ell,$
2. $\iota' \pi' = \mathrm{id}_{\overline{n}},$ 4. $\ker(.\pi') = \mathbf{D}\ell U Y_F.$

 \mathcal{L} \mathcal{L}

Proof. 1. From (3), we have $\left(F(e_{q+p'}^n)^T\tilde{\ell}\right)^2 = F(e_{q+p'}^n)^T\tilde{\ell}$, from which we deduce $\iota\pi = \mathrm{id}_{\overline{n}}$ by computing the matrix product.

- 2. We have $\iota'(e_{q+p'}^n)^T=0$, from which we deduce $\iota'\pi'=\mathrm{id}_{\overline{n}}$ by computing the matrix product.
- 3. By considering the natural isomorphism $\mathbf{D}^{1\times n} \simeq \mathbf{D}^{1\times \overline{n}} \oplus \mathbf{D}$, we have $\pi = \pi_1 \pi_2$, where $\pi_1 \in \mathbf{D}^{n\times n}$ and $\pi_2 \in \mathbf{D}^{n\times \overline{n}}$ are defined as follows:

$$\pi_1 := \begin{pmatrix} \mathrm{id}_{\overline{n}} - F(e_{q+p'}^n)^T \tilde{\ell} & 0 \\ 0 & 1 \end{pmatrix} \quad \text{and} \quad \pi_2 := \begin{pmatrix} \mathrm{id}_{\overline{n}} \\ \tilde{\ell} \end{pmatrix}.$$

From (3), im $(.\pi_1)$ is included in $\ker(.F(e^n_{q+p'})^T) \oplus \mathbf{D}$ and the restriction of $.\pi_2$ to the latter is injective: for $(u,x) \in (\ker(.F(e^n_{q+p'})^T) \oplus \mathbf{D}) \cap \ker(.\pi_2)$, we have $u+x\tilde{\ell}=0$, which gives x=0 and u=0 by (3). Hence, we have $\ker(.\pi) = \ker(.\pi_1) = \ker\left(\mathrm{id}_{\overline{n}} - .F(e^n_{q+p'})^T\tilde{\ell}\right) \oplus 0$. We conclude by showing $\ker\left(\mathrm{id}_{\overline{n}} - .F(e^n_{q+p'})^T\tilde{\ell}\right) = \mathbf{D}\tilde{\ell}$: the right to left inclusion is due to (3), and the other one is due to the relation $x=\left(xF(e^n_{q+p'})^T\tilde{\ell}\right)$, for every $x\in\ker\left(\mathrm{id}_{\overline{n}} - .F(e^n_{q+p'})^T\tilde{\ell}\right)$.

4. From (3), we have $\mathbf{D}\ell UY_F \subseteq \ker(.\pi')$. The converse inclusion is due to the relation $x = x_{q+p'}\ell UY_F$, for every $x \in \ker(.\pi')$. Indeed, the first $q + \overline{p'}$ and the last p + q' columns of x and $x_{q+p'}\ell UY_F$ are equal since $x \in \ker(.\pi')$ implies

$$x \begin{pmatrix} id_{q+\overline{p'}} & 0\\ 0 & 0\\ 0 & id_{p+q'} \end{pmatrix} = x_{q+p'}\ell U Y_F \begin{pmatrix} id_{q+\overline{p'}} & 0\\ 0 & 0\\ 0 & id_{p+q'} \end{pmatrix}. \tag{4}$$

Moreover, the q + p'-th colums of $x_{q+p'}\ell UY_F$ is computed by right multiplication by $(e_{q+p'}^n)^T$ and is equal to $x_{q+p'}$ from (3).

Theorem 1. With the previous notations, we let

$$Y_W := \iota U Y_F \pi'$$
 and $Y_W^- := \iota' Y_F^- U^- \pi$.

The following diagram is exact and commutative:

$$\mathbf{D}^{1\times\overline{n}} \xrightarrow{\tilde{L}} \mathbf{D}^{1\times m} \xrightarrow{\mathbf{M}} \mathbf{M} \xrightarrow{0} 0$$

$$.Y_{W} \downarrow X_{W} \qquad .X_{F} \downarrow X_{F} \qquad \varphi^{-} \downarrow \varphi$$

$$\mathbf{D}^{1\times\overline{n}} \xrightarrow{\tilde{L}'} \mathbf{D}^{1\times m} \xrightarrow{\mathbf{M}'} \mathbf{M}' \xrightarrow{0} 0$$

Proof. We only have to show that the diagram is commutative.

First, we show that Y_W and Y_W^- are inverse to each other. From Proposition 2, the lines of the following diagram are exact

$$\mathbf{D} \xrightarrow{.\ell} \mathbf{D}^{1 \times n} \xrightarrow{.\pi} \mathbf{D}^{1 \times \overline{n}} \longrightarrow 0$$

$$\mathrm{id}_{\mathbf{D}} \downarrow .Y_{F}^{-} U^{-} \downarrow .UY_{F} \qquad .Y_{W}^{-} \downarrow .Y_{W} \downarrow$$

$$\mathbf{D} \xrightarrow{.\ell UY_{F}} \mathbf{D}^{1 \times n} \xrightarrow{.\pi'} \mathbf{D}^{1 \times \overline{n}} \longrightarrow 0$$

$$(5)$$

Moreover, it is also commutative. Indeed, we have $\pi Y_W = \pi \iota U Y_F \pi'$ and from 1 of Proposition 2, we have $\operatorname{im}(.\pi\iota - \operatorname{id}_n) \subseteq \ker(.\pi)$. By commutativity of the left rectangle and by exactness of the lines of (5), we have $(\pi\iota - \operatorname{id}_n)UY_F\pi' = 0$, so that $\pi Y_W = UY_F\pi'$. In the same manner, we show that $Y_F^-U^-\pi = \pi'Y_W^-$. By commutativity and exactness of (5) and from the equations $UY_FY_F^-U^- = Y_F^-U^-UY_F = \operatorname{id}_n$, we get $Y_WY_W^- = Y_W^-Y_W^- = \operatorname{id}_n$.

Moreover, $Y_W \tilde{L}' = \tilde{L} X_F$ and $Y_W^- \tilde{L} = \tilde{L}' X_F^-$ follow from the following commutative diagram:

$$\mathbf{D}^{1\times\overline{n}} \xleftarrow{\iota} \mathbf{D}^{1\times n} \xrightarrow{U} \mathbf{D}^{1\times n} \xrightarrow{Y_F} \mathbf{D}^{1\times n} \xrightarrow{\pi'} \mathbf{D}^{1\times\overline{n}}$$

$$\tilde{L} \downarrow \qquad \qquad \downarrow L \qquad \downarrow L \qquad \downarrow L' \qquad \downarrow \tilde{L}'$$

$$\mathbf{D}^{1\times m} \xrightarrow{\mathrm{id}_m} \mathbf{D}^{1\times m} \xrightarrow{\mathrm{id}_m} \mathbf{D}^{1\times m} \xrightarrow{X_F} \mathbf{D}^{1\times m} \xrightarrow{\mathrm{id}_m} \mathbf{D}^{1\times m}$$
(6)

Indeed by computing the matrix products and from [1], we have the following relations:

$$\iota L = \tilde{L}, \qquad UL = L, \qquad Y_F L' = L X_F, \quad \pi' \tilde{L}' = L',$$

$$\iota' L' = \tilde{L}', \quad Y_F^- L = L' X_F^-, \quad U^- L = L, \qquad \pi \tilde{L} = L.$$

$$(7)$$

More details are given in Section 4.1.

3 Reduction of the identity bloc

We assume that $p \leq p'$ and $\operatorname{sr}(\mathbf{D}) \leq \overline{p'}$. We let

$$\tilde{L} := \begin{pmatrix} R & 0 \\ 0 & \mathrm{id}_{\overline{p'}} \\ 0 & 0 \\ 0 & 0 \end{pmatrix} \in \mathbf{D}^{\overline{n} \times \overline{m}} \quad \text{and} \quad \tilde{L}' := \begin{pmatrix} 0 & 0 \\ 0 & 0 \\ \mathrm{id}_{\overline{p}} & 0 \\ 0 & R' \end{pmatrix} \in \mathbf{D}^{\overline{n} \times \overline{m}}.$$

Proposition 3. There exist $\mathbf{c} \in \mathbf{D}$ and lines $\mathbf{d}, \ \mathbf{u} \in \mathbf{D}^{1 \times \overline{p'}}$ such that

$$\left(\mathbf{c}e_{q+p'+p}^{n}Y_{F}^{-}\begin{pmatrix} \mathrm{id}_{q} & 0 & 0\\ 0 & 0 & 0\\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix} + \begin{pmatrix} 0 & \mathbf{d} & 0 \end{pmatrix}\right) \begin{pmatrix} \mathrm{id}_{q} & 0 & 0 & 0\\ 0 & \mathrm{id}_{\overline{p'}} & \mathbf{u}^{T} & 0\\ 0 & 0 & 0 & \mathrm{id}_{n+q'} \end{pmatrix} Y_{F}(e_{q+p'+p}^{n})^{T} = 1, \quad (8)$$

and

$$\left(\mathbf{c}e_p^m X_F^- \begin{pmatrix} \mathrm{id}_p & 0 \\ 0 & 0 \end{pmatrix} + \begin{pmatrix} 0 & \mathbf{d} \end{pmatrix} \right) \begin{pmatrix} \mathrm{id}_p & 0 & 0 \\ 0 & \mathrm{id}_{\overline{p'}} & \mathbf{u}^T \end{pmatrix} X_F (e_p^m)^T = 1. \tag{9}$$

Proof. We have

$$(1 - PP'_{pp}) + \sum_{k=1}^{p'} P_{pk} P'_{kp} = 1.$$

By projecting this equality on the left module $\mathbf{N} := \mathbf{D}/\mathbf{D} \left(1 - PP'_{pp}\right)$, the latter is spanned by $[P'_{1p}]_{\mathbf{N}}, \dots, [P'_{p'p}]_{\mathbf{N}}$. Moreover, we have $\operatorname{sr}(\mathbf{N}) = \operatorname{sr}(\mathbf{D}) \geq p' - 1$, so that $\mathbf{u} := \left(u_1, \dots, u_{\overline{p'}}\right) \in \mathbf{D}^{1 \times \overline{p'}}$ exists such that \mathbf{N} is spanned by $[P'_{1p'} + u_1 P'_{p'p}]_{\mathbf{N}}$. Hence, $\mathbf{c} \in \mathbf{D}$ and $d_1, \dots, d_{\overline{p'}} \in \mathbf{D}^{1 \times \overline{p'}}$ exist such that

$$\mathbf{c} \left(1 - P P'_{pp} \right) + \sum_{k=1}^{\overline{p'}} d_k \left(P'_{kp} + u_k P'_{p'p} \right) = 1.$$
 (10)

Letting $\mathbf{d} := \left(-d_1, \cdots, -d_{\overline{p'}}\right) \in \mathbf{D}^{1 \times \overline{p'}}$ and from the relation $\mathrm{id}_p = ZR + PP'$, the left hand sides of (8) and (9) are both equal to the left hand side of (10), which proves Proposition 3.

With the notations of Proposition 3, we introduce the lines $\tilde{\ell}_r \in \mathbf{D}^{1 \times \overline{n}}$, $\ell_r \in \mathbf{D}^{1 \times n}$, $\tilde{\ell}_g \in \mathbf{D}^{1 \times \overline{m}}$ and $\ell_g \in \mathbf{D}^{1 \times m}$ defined as follows:

$$\tilde{\ell}_r := \mathbf{c} e_{q+p'+p}^n Y_F^- \begin{pmatrix} \mathrm{id}_q & 0 & 0 \\ 0 & 0 & 0 \\ 0 & 0 & \mathrm{id}_{n+q'} \end{pmatrix} + \begin{pmatrix} 0 & \mathbf{d} & 0 \end{pmatrix}, \quad \ell_r := \tilde{\ell}_r \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix},$$

$$\tilde{\ell}_g := \mathbf{c} e_p^m X_F^- \begin{pmatrix} \mathrm{id}_p & 0 \\ 0 & 0 \end{pmatrix} + \begin{pmatrix} 0 & \mathbf{d} \end{pmatrix}, \qquad \qquad \ell_g := \begin{pmatrix} \tilde{\ell}_g & 0 \end{pmatrix}.$$

as well as the matrices $U_r \in \mathbf{D}^{n \times n}$, $U_g \in \mathbf{D}^{m \times m}$, $F_r \in \mathbf{D}^{\overline{n} \times n}$ and $F_g \in \mathbf{D}^{\overline{m} \times m}$ defined as follows:

$$U_r := \begin{pmatrix} \mathrm{id}_q & 0 & 0 & 0 \\ 0 & \mathrm{id}_{\overline{p'}} & \mathbf{u}^T & 0 \\ 0 & 0 & 1 & 0 \\ 0 & 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix}, \quad F_r := \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix} U_r Y_F,$$

$$U_g := \begin{pmatrix} \operatorname{id}_p & 0 & 0 \\ 0 & \operatorname{id}_{\overline{p'}} & \mathbf{u}^T \\ 0 & 0 & 1 \end{pmatrix}, \qquad F_g := \left(\operatorname{id}_{\overline{m}} & 0\right) U_g X_F.$$

Explicitly, we have:

$$\tilde{\ell}_r = (\mathbf{c}Z_{p.} \quad \mathbf{d} \quad \mathbf{c}e_p^{p+q'}) \qquad \ell_r = (\mathbf{c}Z_{p.} \quad \mathbf{d} \quad 0 \quad \mathbf{c}e_p^{p+q'}),$$

$$\tilde{\ell}_q = (\mathbf{c}(\mathrm{id}_p - PP')_{p.} \quad \mathbf{d}) \quad \ell_q = (\mathbf{c}(\mathrm{id}_p - PP')_{p.} \quad \mathbf{d} \quad 0),$$

Using arguments analogs to the ones in the proof of Corollary 1, we get the following.

Corollary 2. We have

$$1 = \tilde{\ell}_r F_r (e_{a+p'+p}^n)^T = \ell_r U_r Y_F (e_{a+p'+p}^n)^T, \tag{11}$$

and

$$1 = \tilde{\ell}_g F_g(e_p^m)^T = \ell_g U_g X_F(e_p^m)^T.$$
 (12)

Let us consider the matrices π_r , $\pi'_r \in \mathbf{D}^{n \times \overline{n}}$, π_g , $\pi'_g \in \mathbf{D}^{m \times \overline{m}}$, ι_r , $\iota'_r \in \mathbf{D}^{\overline{n} \times n}$ and ι_g , $\iota'_g \in \mathbf{D}^{\overline{m} \times m}$ defined as follows:

$$\begin{split} \pi_r &:= \begin{pmatrix} \operatorname{id}_{q+\overline{p'}} & 0 \\ 0 & 0 \\ 0 & \operatorname{id}_{p+q'} \end{pmatrix} \left(\operatorname{id}_{\overline{n}} - F_r \left(e^n_{q+p'+p} \right)^T \tilde{\ell}_r \right) + (e^n_{q+p'+p})^T \tilde{\ell}_r \\ & \iota_r := \left(\operatorname{id}_{\overline{n}} - F_r \left(e^n_{q+p'+p} \right)^T \tilde{\ell}_r \right) \begin{pmatrix} \operatorname{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & \operatorname{id}_{q+p'} \end{pmatrix} + F_r \left(e^n_{q+p'+p} \right)^T e^n_{q+p'}, & \iota'_r := \begin{pmatrix} \operatorname{id}_{q+p'+\overline{p}} & 0 & 0 \\ 0 & 0 & \operatorname{id}_{q'} \end{pmatrix}, \\ & \pi_g := \begin{pmatrix} \operatorname{id}_{\overline{m}} - F_g(e^m_p)^T \tilde{\ell}_g \\ \tilde{\ell}_g \end{pmatrix}, & \pi'_g := \left(\operatorname{id}_m - (e^m_p)^T \ell_g U_g X_F \right) \begin{pmatrix} \operatorname{id}_{\overline{p}} & 0 \\ 0 & 0 \\ 0 & \operatorname{id}_{p'} \end{pmatrix}, \\ & \iota_g := \left(\operatorname{id}_{\overline{m}} - F_g(e^m_p)^T \tilde{\ell}_g & F_g(e^m_p)^T \right) & \iota'_g := \begin{pmatrix} \operatorname{id}_{\overline{p}} & 0 & 0 \\ 0 & 0 & \operatorname{id}_{p'} \end{pmatrix}. \end{split}$$

By adapting the arguments of the proof of Proposition 2, we get the following.

Proposition 4. We have the following relations

1.
$$\iota_r \pi_r = \mathrm{id}_{\overline{n}}$$
,

5.
$$\iota_a \pi_a = \mathrm{id}_{\overline{m}}$$
,

2.
$$\iota_r' \pi_r' = \mathrm{id}_{\overline{n}}$$

6.
$$\iota_{a}{'}\pi_{a}{'} = \mathrm{id}_{\overline{m}},$$

3.
$$\ker(.\pi_r) = \mathbf{D}\ell_r$$
,

7.
$$\ker(.\pi_a) = \mathbf{D}\ell_a$$

4.
$$\ker(.\pi_r') = \mathbf{D}\ell_r U_r Y_F$$

8.
$$\ker(.\pi_a{}') = \mathbf{D}\ell_a U_a X_F$$
.

Theorem 2. With the previous notations, we let

$$Y_W := \iota_r U_r Y_F \pi'_r, \quad X_W := \iota_g U_g X_F \pi'_g, \quad Y_W^- := \iota'_r Y_F^- U_r^- \pi_r, \quad X_W^- := \iota'_q U_g X_F^- \pi_g.$$

The following diagram is exact and commutative:

Proof. We only have to show that the diagram is commutative.

We show that Y_W and Y_W^- (respectively, X_W and X_W^-) are inverse to each over in the same manner that we did in the proof of Theorem 1.

Moreover, $Y_W \tilde{L'} = \tilde{L} X_W$ and $Y_W^- \tilde{L} = \tilde{L}' X_W^-$ follow from the following commutative diagram:

$$\mathbf{D}^{1\times\overline{n}} \xleftarrow{\iota_{r}} \underbrace{\mathbf{D}^{1\times n}} \xleftarrow{U_{r}} \underbrace{\mathbf{D}^{1\times n}} \xleftarrow{V_{r}} \underbrace{\mathbf{D}^{1\times n}} \xleftarrow{Y_{F}} \underbrace{\mathbf{D}^{1\times n}} \xleftarrow{\iota_{r}'} \underbrace{\mathbf{D}^{1\times \overline{n}}} \underbrace{\mathbf{D}^{1\times \overline{n}$$

Indeed by computing the matrix products and from [1], we have the following relations:

$$\iota_r L = \tilde{L}\iota_g, \qquad U_r L = LU_g, \qquad Y_F L' = LX_F, \quad \pi_r \tilde{L} = L\pi_g,$$

$$\iota'_r L' = \tilde{L}'\iota'_g, \quad Y_F^- L = L'X_F^-, \quad U_r^- L = LU_g^-, \quad \pi'_r \tilde{L}' = L'\pi'_g.$$
(14)

More details are given in Section 4.2.

4 Annex: proofs

4.1 Proof of Formulas 7

We have to show the following relations

$$\iota L = \tilde{L},$$
 (15) $Y_F L' = L X_F,$ (17) $\iota' L' = \tilde{L}',$ (19) $U^- L = L,$ (21)

$$UL = L,$$
 (16) $\pi'\tilde{L}' = L',$ (18) $Y_F^-L = L'X_F^-,$ (20) $\pi\tilde{L} = L.$ (22)

The two relations (17) and (20) come from [1], (16) and (19) are proven by direct computations, (15) and (21) are proven by direct computations using respectively the following two relations:

$$\ell L = 0 \text{ and } U^- = \begin{pmatrix} \mathrm{id}_{q+p'} & 0 & 0 & 0 \\ 0 & \mathrm{id}_p & 0 & -\mathbf{u}^T \\ 0 & 0 & \mathrm{id}_{\overline{q'}} & -\mathbf{v}^T \\ 0 & 0 & 0 & 1 \end{pmatrix}.$$

In order to prove (18), we first show $\pi'\iota'L' = L'$: from 2 and 4 of Proposition 2, im $(\pi'\iota' - \mathrm{id}_n)$ is included $\mathbf{D}\ell UY_F$ and using (16), (17) and $\ell L = 0$, we have $\ell UY_FL' = \ell LUX_F = 0$, which proves the desired relation. Moreover, from (19), we get $\pi'\iota'L' = \pi'\tilde{L}'$ which, with $\pi'\iota'L' = L'$, gives (18). We show (22) in the same manner using (15).

4.2 Proof of Formulas 14

We have to show the following relations

$$\iota_r L = \tilde{L}\iota_g,$$
 (23) $U_r L = LU_g,$ (24) $Y_F L' = LX_F,$ (25) $\pi'_r \tilde{L}' = L'\pi'_g,$ (26)

$$\iota'_r L' = \tilde{L}' \iota'_q,$$
 (27) $Y_F^- L = L' X_F^-,$ (28) $U_r^- L = L U_q^-,$ (29) $\pi_r \tilde{L} = L \pi_q.$ (30)

The two relations (25) and (28) come from [1], (24) and (27) are proven by direct computations, (29) is computed by a direct computation using the inverse formulas for U_g and U_r which are analog to the inverse of U given in Section 4.1.

Let us show (23). For that, we decompose ι_r and ι_g in 3 parts, as follows:

$$\begin{split} \iota^1_r := \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix}, \quad \iota^2_r := F_r(e^n_{q+p'+p})^T \tilde{\ell}_r \begin{pmatrix} \mathrm{id}_{q+\overline{p'}} & 0 & 0 \\ 0 & 0 & \mathrm{id}_{p+q'} \end{pmatrix}, \quad \iota^3_r := F_r(e^n_{q+p'+p})^T e^n_{q+p'}, \\ \iota^1_q := \begin{pmatrix} \mathrm{id}_{\overline{m}} & 0 \end{pmatrix}, \qquad \quad \iota^2_q := F_g(e^m_p)^T \ell_g, \qquad \qquad \quad \iota^3_q := F_g(e^m_p)^T e^m_{p+p'}, \end{split}$$

so that we have $\iota_r = \iota_r^1 - \iota_r^2 + \iota_r^3$ and $\iota_g = \iota_g^1 - \iota_g^2 + \iota_g^3$. By compuring the matrix products, we show that $\iota_r^1 L = \tilde{L} \iota_g^1$, that the first $p + \overline{p'}$ columns of $\iota_r^2 L$ and $\tilde{L} \iota_g^2$ are both equal to 0 and their p + p' column are both equal to

$$\begin{pmatrix} R_{.p} \\ -\left(P'_{ip} + u_i P'_{p'p}\right)_{1 \le i \le \overline{p'}} \\ 0 \\ 0 \end{pmatrix}.$$

Finally, by computing the matrix products, we show that $\iota_r^3 L$ and $\tilde{L} \iota_q^3$ are respectively equal to

$$\begin{pmatrix} \begin{pmatrix} R_{,p} \\ \left(\operatorname{id}_{p'ip'} - P'P_{ip'}\right)_{1 \le i \le p'} \\ 0 \\ 0 \end{pmatrix} \begin{pmatrix} \mathbf{c} \left(ZR\right)_{p.} & \mathbf{d} & 0 \end{pmatrix} \text{ and } \begin{pmatrix} \begin{pmatrix} R_{,p} \\ \left(\operatorname{id}_{p'ip'} - P'P_{ip'}\right)_{1 \le i \le p'} \\ 0 \\ 0 \end{pmatrix} \begin{pmatrix} \mathbf{c} \left(\operatorname{id}_{p} - PP'\right)_{p.} & \mathbf{d} & 0 \end{pmatrix}$$

so that they are equal from the relation $id_p = PP' + ZR$, which proves (23).

Let us show (26). By using Relation (27), and 1 of Proposition 4, we have $\pi'_r \iota'_r L' \pi'_g = \pi'_r \tilde{L}'$. We proceed as in the proof of (18): we only have to show that im $(\pi'_r \iota'_r - \mathrm{id}_n) L'$ is included in $\ker(\pi'_g)$. We have im $(\pi'_r \iota'_r - \mathrm{id}_n) \subseteq \mathbf{D}\ell_r U_r Y_F$, $\ell_r U_r Y_F L' = \ell_r L U_g X_F$ and $\ell_r L = \ell_g$, so that $\ell_r U_r Y_F L' = \ell_g U_g X_F \in \ker(\pi'_g)$. With the same arguments, we show (26).

References

[1] Thomas Cluzeau and Alban Quadrat. A constructive version of fitting's theorem on isomorphisms and equivalences of linear systems. In *Multidimensional (nD) Systems (nDs)*, 2011 7th International Workshop on, pages 1–8. IEEE, 2011.