input_layer_size = 3
hidden_layer_size = 5
num_labels = 3
m = 5

 $X: 5 \times 4$ $y: 5 \times 3$

 $\Theta^{(1)}: 5 \times 4$

 $\Theta^{(2)}: 3 \times 6$

$$\begin{pmatrix}
1 & x_1^{(1)} & x_2^{(1)} & x_3^{(1)} \\
1 & x_1^{(2)} & x_2^{(2)} & x_3^{(2)} \\
1 & x_1^{(3)} & x_2^{(3)} & x_3^{(3)} \\
1 & x_1^{(4)} & x_2^{(4)} & x_3^{(4)} \\
1 & x_1^{(5)} & x_2^{(5)} & x_3^{(5)}
\end{pmatrix}$$

$$y = \begin{pmatrix} y_1^{(1)} & y_2^{(1)} & y_3^{(1)} \\ y_1^{(2)} & y_2^{(2)} & y_3^{(2)} \\ y_1^{(3)} & y_2^{(3)} & y_3^{(3)} \\ y_1^{(4)} & y_2^{(4)} & y_3^{(4)} \\ y_1^{(5)} & y_2^{(5)} & y_3^{(5)} \end{pmatrix}$$

$$\Theta^{(1)} = \begin{pmatrix}
\Theta^{(1)}_{1,0} & \Theta^{(1)}_{1,1} & \Theta^{(1)}_{1,2} & \Theta^{(1)}_{1,3} \\
\Theta^{(1)}_{2,0} & \Theta^{(1)}_{2,1} & \Theta^{(1)}_{2,2} & \Theta^{(1)}_{2,3} \\
\Theta^{(1)}_{3,0} & \Theta^{(1)}_{3,1} & \Theta^{(1)}_{3,2} & \Theta^{(1)}_{3,3} \\
\Theta^{(1)}_{4,0} & \Theta^{(1)}_{4,1} & \Theta^{(1)}_{4,2} & \Theta^{(1)}_{4,3} \\
\Theta^{(1)}_{5,0} & \Theta^{(1)}_{5,1} & \Theta^{(1)}_{5,2} & \Theta^{(1)}_{5,3}
\end{pmatrix}$$

$$\Theta^{(2)} = \begin{pmatrix} \Theta_{1,0}^{(2)} & \Theta_{1,1}^{(2)} & \Theta_{1,2}^{(2)} & \Theta_{1,3}^{(2)} & \Theta_{1,4}^{(2)} & \Theta_{1,5}^{(2)} \\ \Theta_{2,0}^{(2)} & \Theta_{2,1}^{(2)} & \Theta_{2,2}^{(2)} & \Theta_{2,3}^{(2)} & \Theta_{2,4}^{(2)} & \Theta_{2,5}^{(2)} \\ \Theta_{3,0}^{(2)} & \Theta_{3,1}^{(2)} & \Theta_{3,2}^{(2)} & \Theta_{3,3}^{(2)} & \Theta_{3,4}^{(2)} & \Theta_{3,5}^{(2)} \end{pmatrix}$$