



(51) International Patent Classification:

C07D 231/54 (2006.01) **C07D 498/04** (2006.01)
C07D 263/56 (2006.01) **A61K 31/416** (2006.01)
C07D 263/58 (2006.01) **A61K 31/496** (2006.01)
C07D 307/81 (2006.01) **A61K 31/4355** (2006.01)
C07D 413/04 (2006.01) **A61K 31/4365** (2006.01)
C07D 417/04 (2006.01) **A61P 3/00** (2006.01)
C07D 487/08 (2006.01) **A61P 9/00** (2006.01)

(21) International Application Number:

PCT/JP2011/060616

(22) International Filing Date:

26 April 2011 (26.04.2011)

(25) Filing Language:

English

(26) Publication Language:

English

(30) Priority Data:

2010-102718 27 April 2010 (27.04.2010) JP

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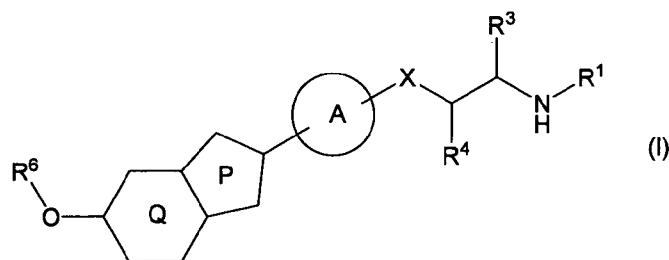
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(81) **Designated States** (unless otherwise indicated, for every kind of national protection available): AE, AG, AL, AM, AO, AT, AU, AZ, BA, BB, BG, BH, BR, BW, BY, BZ, CA, CH, CL, CN, CO, CR, CU, CZ, DE, DK, DM, DO, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, GT, HN, HR, HU, ID, IL, IN, IS, JP, KE, KG, KM, KN, KP, KR, KZ, LA, LC, LK, LR, LS, LT, LU, LY, MA, MD, ME, MG, MK, MN, MW, MX, MY, MZ, NA, NG, NI, NO, NZ, OM, PE, PG, PH, PL, PT, RO, RS, RU, SC, SD, SE, SG, SK, SL, SM, ST, SV, SY, TH, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, ZA, ZM, ZW.

(84) **Designated States** (unless otherwise indicated, for every kind of regional protection available): ARIPO (BW, GH, GM, KE, LR, LS, MW, MZ, NA, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, MD, RU, TJ,

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(54) **Title**: BICYCLIC COMPOUND DERIVATIVES AND THEIR USE AS ACC INHIBITORS.



(57) **Abstract**: The present invention provides to a compound having an ACC inhibitory action, which is useful as an agent for the prophylaxis or treatment of obesity, diabetes, hypertension, hyperlipidemia, cardiac failure, diabetic complications, metabolic syndrome, sarcopenia, cancer and the like, and has superior efficacy. The present invention relates to a compound represented by the formula (I): wherein each symbol is as defined in the specification.



TM), European (AL, AT, BE, BG, CH, CY, CZ, DE, DK, **Published:**

EE, ES, FI, FR, GB, GR, HR, HU, IE, IS, IT, LT, LU,

— *with international search report (Art. 21(3))*

LV, MC, MK, MT, NL, NO, PL, PT, RO, RS, SE, SI, SK,

— *with sequence listing part of description (Rule 5.2(a))*

SM, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ,

GW, ML, MR, NE, SN, TD, TG).