

## ABSTRACT

The present invention relates to a polycyclic thyroid hormone  $\beta$  receptor agonist and use thereof, in particular, to a compound represented by formula (1) or a pharmaceutically acceptable salt thereof, a pharmaceutical composition comprising same, a preparation method  
5 therefor, and use thereof. The compound or the pharmaceutical composition of the present invention can be used for preparing a drug for preventing, treating, or relieving diseases regulated by the thyroid hormone  $\beta$  receptor.

