Gemeinsamer Bundesausschuss

Resolution

of the Federal Joint Committee on an Amendment of the Pharmaceuticals Directive:
Annex XII – Benefit Assessment of Medicinal Products with New Active Ingredients according to Section 35a SGB V
Resmetirom (noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH))

From 5 March 2026

At their session on 5 March 2026, the Federal Joint Committee (G-BA) resolved to amend the Pharmaceuticals Directive (AM-RL) in the version dated 18 December 2008 / 22 January 2009 (Federal Gazette, BAnz. No. 49a of 31 March 2009), as last amended by the publication of the resolution of D Month YYYY (Federal Gazette, BAnz AT DD.MM.YYYY BX), as follows:

I. Annex XII shall be amended in alphabetical order to include the active ingredient Resmetirom as follows:

Resmetirom

Resolution of: 5 March 2026
Entry into force on: 5 March 2026
Federal Gazette, BAnz AT DD. MM YYYY Bx

Therapeutic indication (according to the marketing authorisation of 18 August 2025):

Resmetirom is indicated in conjunction with diet and exercise for the treatment of adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3).

Therapeutic indication of the resolution (resolution of 5 March 2026):

See therapeutic indication according to marketing authorisation.

1. Additional benefit of the medicinal product in relation to the appropriate comparator therapy

Adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3)

Appropriate comparator therapy:

- Optimised standard therapy for the treatment of comorbidities such as diabetes mellitus, hypertension, obesity and lipid metabolism disorders

Extent and probability of the additional benefit of resmetirom in conjunction with diet and exercise compared to the appropriate comparator therapy:

An additional benefit is not proven.

Study results according to endpoints:[1]

Adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3)

Summary of results for relevant clinical endpoints

Endpoint category	Direction of effect/ risk of bias	Summary
Mortality	↔	No relevant difference for the benefit assessment.
Morbidity	↔	No relevant difference for the benefit assessment.
Health-related quality of life	↔	No relevant difference for the benefit assessment.
Side effects	↔	No relevant difference for the benefit assessment.
Explanations: ↑: statistically significant and relevant positive effect with low/unclear reliability of data ↓: statistically significant and relevant negative effect with low/unclear reliability of data ↑↑: statistically significant and relevant positive effect with high reliability of data ↓↓: statistically significant and relevant negative effect with high reliability of data ↔: no statistically significant or relevant difference ∅: No data available. n.a.: not assessable		

MAESTRO-NASH study: ongoing, multicentre, double-blind, controlled phase III study, resmetirom **vs** placebo, comparison of the sub-population of the two resmetirom arms (N = 318) and the placebo arm (N = 303);

Data cut-off from 31.07.2022 at week 52 (safety data from 13.01.2023 at week 64);

Mortality

Endpoint	Resmetirom		Placebo		Resmetirom vs placebo
	N	Patients with event n (%)	N	Patients with event n (%)	RR [95% CI] p value [a]
Overall mortality [b]	318	2 (0.6)	303	1 (0.3)	1.91 [0.17; 20.91]; 0.683

Morbidity

[1] Data from the dossier assessment of the IQWiG (A25-117) and from the addendum (A26-08), unless otherwise indicated.

Endpoint	Resmetirom		Placebo		Resmetirom vs placebo
	N	Patients with event n (%)	N	Patients with event n (%)	RR [95% CI] p value [a)]
Major adverse cardiac events (MACE)					
MACE [c)]	318	2 (0.6)	303	1 (0.3)	1.91 [0.17; 20.91]; 0.683
- Cardiovascular death	*No data available*				
- Non-fatal myocardial infarction	*No data available*				
- Non-fatal stroke	*No data available*				
Fibrosis response [d), e)] *(presented additionally)*					
- 1	315	57 (18.1)	300	27 (9.0)	2.01 [1.31; 3.09][f)]; 0.001

Health-related quality of life

Endpoint	Resmetirom		Placebo		Resmetirom vs placebo
	N [g)]	Patients with event n (%) [g)]	N [g)]	Patients with event n (%) [g)]	RR [95% CI] p value [a)]
Short Form-36 Health Survey Version 2 (SF-36v2) – Deterioration at week 52 [h)]					
Physical Component Summary (PCS) score	238	16 (6.7)	223	9 (4.0)	1.67 [0.75; 3.69]; 0.248
Mental Component Summary (MCS) score	238	19 (8.0)	223	23 (10.3)	0.77 [0.43; 1.38]; 0.531
- Physical functioning	238	29 (12.2)	223	36 (16.1)	0.75 [0.48; 1.18]
- Physical role functioning	238	40 (16.8)	223	43 (19.3)	0.87 [0.59; 1.28]
- Physical pain	238	37 (15.5)	223	48 (21.5)	0.72 [0.49; 1.06]
- General health perception	238	29 (12.2)	223	26 (11.7)	1.04 [0.63; 1.71]
- Vitality	238	27 (11.3)	223	30 (13.5)	0.84 [0.52; 1.37]
- Social functioning	238	38 (16.0)	223	31 (13.9)	1.14 [0.74; 1.77]

- Emotional role functioning	238	40 (16.8)	223	52 (23.3)	0.72 [0.50; 1.04]
- Psychological well-being	238	34 (14.3)	223	31 (13.9)	1.02 [0.65; 1.61]
Chronic Liver Disease Questionnaire (CLDQ) NAFLD/NASH – Deterioration at week 52 [i]					
Total score	234	21 (9.0)	217	13 (6.0)	1.50 [0.77; 2.92]; 0.257
- Abdominal symptoms	234	41 (17.5)	217	37 (17.1)	1.03 [0.69; 1.54]
- Activity/ energy	234	39 (16.7)	217	42 (19.4)	0.86 [0.58; 1.28]
- Emotional health	234	24 (10.3)	217	32 (14.7)	0.70 [0.42; 1.14]
- Fatigue	234	38 (16.2)	217	37 (17.1)	0.95 [0.63; 1.44]
- Systemic symptoms	234	34 (14.5)	217	28 (12.9)	1.13 [0.71; 1.79]
- Worries	234	18 (7.7)	217	18 (8.3)	0.93 [0.50; 1.74]

Side effects

Endpoint	**Resmetirom**		**Placebo**		**Resmetirom vs placebo**
	N	Patients with event n (%)	N	Patients with event n (%)	RR [95% CI] p value [a]
Adverse events [j]					
	318	295 (92.8)	303	281 (92.7)	-
Serious adverse events (SAE) [j]					
	318	37 (11.6)	303	43 (14.2)	0.82 [0.54; 1.24]; 0.530
Severe adverse events (CTCAE grade 3 or 4) [j]					
	318	44 (13.8)	303	52 (17.2)	0.81 [0.56; 1.17]; 0.260
Therapy discontinuation due to adverse events [j]					
	318	25 (7.9)	303	16 (5.3)	1.49 [0.81; 2.73]; 0.226
Specific adverse events					
Diarrhoea (PT, AEs)	318	93 (29.2)	303	49 (16.2)	1.81 [1.33; 2.46]; < 0.001
Gastrointestinal disorders (SOC, SAEs)	318	3 (0.9)	303	10 (3.3)	0.29 [0.08; 1.03]; 0.041

Vascular disorders (SOC, severe AEs)	318	4 (1.3)	303	12 (4.0)	0.32 [0.10; 0.97]; 0.035

a) IQWiG's own calculation (unconditional exact test).
b) The results on overall mortality are based on the data on fatal AEs.
c) Composite cardiovascular endpoint consisting of the components "cardiovascular death", "non-fatal myocardial infarction" and "non-fatal stroke"; collected as part of adverse events.
d) A value of 1 means that pathologist A and pathologist B classified the patient as a responder (1.1).
e) IQWiG's own calculations, CI asymptotic.
f) Patients who did not undergo a valid biopsy within the time window of week 52 or who experienced an event of the composite endpoint of the final analysis (e.g. liver transplant, death) prior to the biopsy in week 52 are considered non-responders.
g) IQWiG's own calculation.
h) A decrease in score by ≥ 15% (PCS and/or MCS) compared to the start of the study is considered as clinically relevant deterioration (scale range: no data available).
i) A decrease in score by ≥ 15% compared to the start of the study is considered as clinically relevant deterioration (scale range: 1 to 7).
j) Without taking into account disease-related events such as hepatic cirrhosis, ascites, oesophageal varices, haemorrhage and hepatic encephalopathy.

Abbreviations used:
CLDQ-NAFLD/NASH = Chronic Liver Disease Questionnaire-NAFLD/NASH; CTCAE = Common Terminology Criteria for Adverse Events; COVID = coronavirus disease; CI = confidence interval; MACE = major adverse cardiovascular events; MCS = mental component summary; n = number of patients with (at least 1) event; N = number of patients evaluated; NAFLD = non-alcoholic fatty liver disease; NAS = NAFLD activity score; NASH = non-alcoholic steatohepatitis; PCS = physical component summary; PT = preferred term; RCT = randomised controlled trial; RR = relative risk; SF-36v2 = Short Form-36 Health Survey Version 2; SOC = system organ class; SAE = serious adverse event; AE = adverse event; vs = versus

2. Number of patients or demarcation of patient groups eligible for treatment

Adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3)

Approx. 15,000 – 24,000 patients

3. Requirements for a quality-assured application

The requirements in the product information are to be taken into account. The European Medicines Agency (EMA) provides the contents of the product information (summary of product characteristics, SmPC) for Rezdiffra (active ingredient: resmetirom) at the following publicly accessible link (last access: 24 February 2026):
https://www.ema.europa.eu/en/documents/product-information/rezdiffra-epar-product-information_en.pdf

This medicinal product received a conditional marketing authorisation. This means that further evidence of the benefit of the medicinal product is anticipated. The European Medicines Agency (EMA) will assess new information on this medicinal product at least annually and update the product information where necessary.

4. Treatment costs

Annual treatment costs:

Adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3)

Designation of the therapy	Annual treatment costs/ patient
Medicinal product to be assessed:	
Resmetirom	€ 32,205.38
Optimised standard therapy	Different from patient to patient
Appropriate comparator therapy:	
Optimised standard therapy	Different from patient to patient

Costs after deduction of statutory rebates (LAUER-TAXE® as last revised: 1 January 2026)

Costs for additionally required SHI services: not applicable

5. Designation of medicinal products with new active ingredients according to Section 35a, paragraph 3, sentence 4 SGB V that can be used in a combination therapy with the assessed medicinal product

In the context of the designation of medicinal products with new active ingredients pursuant to Section 35a, paragraph 3, sentence 4 SGB V, the following findings are made:

Adults with noncirrhotic metabolic dysfunction-associated steatohepatitis (MASH) with moderate to advanced liver fibrosis (fibrosis stages F2 to F3)

- No medicinal product with new active ingredients for use in combination therapy in compliance with the requirements of Section 35a, paragraph 3, sentence 4 SGB V.

The designation of combinations exclusively serves the implementation of the combination discount according to Section 130e SGB V between statutory health insurance funds and pharmaceutical companies. The findings made neither restrict the scope of treatment required to fulfil the medical treatment mandate, nor do they make statements about expediency or economic feasibility.

6. Percentage of study participants at study sites within the scope of SGB V in accordance with Section 35a, paragraph 3, sentence 5 SGB V

The medicinal product Rezdiffra is a medicinal product placed on the market from 1 January 2025.

The percentage of study participants in the clinical studies of the medicinal product conducted or commissioned by the pharmaceutical company in the therapeutic indication to be assessed

who participated at study sites within the scope of SGB V (German Social Security Code) is < 5% of the total number of study participants.

The clinical studies of the medicinal product in the therapeutic indication to be assessed were therefore not conducted to a relevant percentage within the scope of SGB V.

II. Entry into force

1. The resolution will enter into force on the day of its publication on the internet on the website of the Federal Joint Committee on 5 March 2026.
2. The period of validity of the resolution is limited to 1 October 2029.

The justification to this resolution will be published on the G-BA website at www.g-ba.de.

Berlin, 5 March 2026

Federal Joint Committee
in accordance with Section 91 SGB V
The Chair

Prof. Hecken