

1 **Skeletal muscle mass to visceral fat area ratio as a predictor of nonalcoholic fatty liver**
2 **disease in lean and overweight men and women with effect modification by sex**

3 **Running title:** SV ratio and fatty liver

4 Yoosun Cho, MD, PhD¹; Yoosoo Chang, MD, PhD^{2,3,4*}; Seungho Ryu, MD, PhD^{2,3,4*}; Hyun-
5 Suk Jung, MD¹; Chan-won Kim, MD, PhD¹; Hyungseok Oh, MD¹; Mi Kyung Kim, PhD⁵;
6 Won Sohn⁶; Hocheol Shin, MD, PhD^{2,7}; Sarah H. Wild, MB, BChir, PhD⁸; and Christopher D
7 Byrne, MB, BCh, PhD^{9,10}

8 ¹Total Healthcare Center, Kangbuk Samsung Hospital, Sungkyunkwan University School of
9 Medicine, Seoul, Republic of Korea

10 ²Center for Cohort Studies, Kangbuk Samsung Hospital, Sungkyunkwan University School
11 of Medicine, Seoul, Republic of Korea

12 ³Department of Occupational and Environmental Medicine, Kangbuk Samsung Hospital,
13 Sungkyunkwan University School of Medicine, Seoul, Republic of Korea

14 ⁴Department of Clinical Research Design & Evaluation, Samsung Advanced Institute for
15 Health Sciences & Technology, Sungkyunkwan University, Seoul, Republic of Korea

16 ⁵Department of Preventive Medicine, College of Medicine, Hanyang University.

17 ⁶Division of Gastroenterology and Hepatology, Department of Internal Medicine, Kangbuk
18 Samsung Hospital, Sungkyunkwan University School of Medicine, Seoul, South Korea

19 ⁷Department of Family Medicine, Kangbuk Samsung Hospital, Sungkyunkwan University
20 School of Medicine, Seoul, Republic of Korea

21 ⁸Usher Institute, University of Edinburgh, Edinburgh, U.K.

22 ⁹Nutrition and Metabolism, Faculty of Medicine, University of Southampton, Southampton,
23 U.K.

24 ¹⁰National Institute for Health Research Southampton Biomedical Research Centre,

1 University Hospital Southampton, Southampton, U.K.

2 *** Address correspondence to**

3 **Seungho Ryu, MD, PhD**, Department of Occupational and Environmental Medicine,

4 Kangbuk Samsung Hospital, Sungkyunkwan University School of Medicine, Samsung Main

5 Building B2, 250, Taepyung-ro 2ga, Jung-gu, Seoul 04514, Republic of Korea

6 Tel: +82-2-2001-5137; fax: +82-2-757-0436; e-mail: sh703.yoo@gmail.com

7 **Yoosoo Chang, MD, PhD**, Department of Occupational and Environmental Medicine,

8 Kangbuk Samsung Hospital, Sungkyunkwan University School of Medicine, Samsung Main

9 Building B2, 250, Taepyung-ro 2ga, Jung-gu, Seoul 04514, Republic of Korea

10 Tel: +82-2-2001-5139; fax: +82-2-757-0436; e-mail: yoosoo.chang@gmail.com

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15 **Conflict of interest**

16 All authors declare that they have no conflict of interest.

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19 **Authors' contributions**

20 YCho, YChang, SR, and CDB planned, designed and implemented the study, including

21 quality assurance and control. SR analyzed the data and designed the study's analytic strategy.

22 HS and SR supervised field activities. YCho and YChang drafted the manuscript. All authors

23 interpreted the results and contributed to critical revisions of the manuscript. All authors

24 approved the final version of this manuscript

1 **Abstract**

2 **Background and Aims:** The effect of sarcopenic visceral obesity on risk of nonalcoholic
3 fatty liver disease (NAFLD) is uncertain. We investigated whether: a) the skeletal muscle
4 mass to visceral fat area ratio (SV ratio), as a measure of sarcopenic visceral obesity, is a risk
5 factor for NAFLD; and b) the SV ratio adds to conventional adiposity measures to improve
6 prediction of incident NAFLD.

7 **Methods:** Adults without NAFLD (n=151,017) were followed up for a median of 3.7 years.
8 Hepatic steatosis was measured using ultrasonography, and liver fibrosis scores were
9 estimated using the Fibrosis-4 index (FIB-4) and the NAFLD Fibrosis Score (NFS). Cox-
10 proportional hazards models were used to determine sex-specific adjusted hazard ratios
11 (aHRs) [95% confidence intervals (CIs)]. The incremental predictive performance was
12 assessed using the area under the receiver operating characteristic curve, net reclassification
13 improvement, and integrated discrimination improvement.

14 **Results:** Multivariable-aHRs (95% CIs) for incident NAFLD comparing the lowest versus
15 the highest quintile of SV ratio were 3.77 (3.56–3.99) for men and 11.69 (10.46–13.06) for
16 women (*P*-interaction by sex <0.001). For incident NAFLD with intermediate/high FIB4,
17 aHRs were 2.83 (2.19–3.64) for men, and 7.96 (3.85–16.44) for women (similar results were
18 obtained for NFS). Associations remained significant even after adjustment for body mass
19 index, waist circumference, and time-varying covariates. These associations were also
20 pronounced in non-obese than obese participants (*P*-interaction <0.001). The addition of SV
21 ratio to conventional adiposity measures modestly improved risk prediction for incident
22 NAFLD.

23 **Conclusions:** SV ratio was inversely associated with risk of developing NAFLD, with effect-
24 modification by sex and obesity. Low SV ratio is a complementary index to conventional

1 adiposity measures in the evaluation of NAFLD risk.

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1 Nonalcoholic fatty liver disease (NAFLD) is the most prevalent chronic liver disease, with
2 an overall estimated global prevalence of 25%-30% in adults ¹. NAFLD is a multisystem
3 disease that increases the risk of liver-specific complications and extrahepatic diseases, such
4 as cardio-metabolic morbidity and mortality ²⁻⁵. Currently, there is no approved medical
5 therapy for NAFLD ⁶. Further research is needed to understand the heterogeneous factors that
6 are involved in the aetiology and pathogenesis of this complex liver condition, in order to
7 give better insight into how best to identify high-risk individuals and design effective
8 treatments for the disease.

9 Obesity, specifically abdominal obesity, is a well-established risk factor for NAFLD ^{7, 8}.
10 Visceral fat area (VFA) is an accurate and reproducible measure of abdominal obesity and has
11 a stronger association with metabolic syndrome (MetS) and NAFLD risk than proxy
12 measures of adiposity, such as body mass index (BMI) and waist circumference (WC) ^{7, 9}.
13 Along with visceral obesity, reduced skeletal muscle mass, an essential component of
14 sarcopenia, has been reported as a novel risk factor for NAFLD ¹⁰. Skeletal muscle is a key
15 tissue, given that glucose disposal is facilitated by insulin, and reduced skeletal muscle mass
16 may induce relative insulin resistance ^{11, 12}. Visceral adipose tissue is also strongly associated
17 with insulin resistance ⁴⁰; thus, the combination of decreased muscle mass and increased
18 visceral fat mass may markedly perturb metabolism and increase NAFLD risk.

19 Recently, it has been reported that "sarcopenic visceral obesity" i.e. the coexistence of
20 sarcopenia and high visceral adiposity levels, is associated with higher levels of insulin
21 resistance and metabolic impairment; than either the presence of low muscle mass, or obesity
22 as individual risk factors ^{14, 15}. The skeletal muscle mass to visceral fat area ratio (SV ratio) is
23 a single integrated measure used to describe sarcopenic visceral obesity and the SV ratio is

1 generated by dividing the appendicular skeletal muscle mass (ASM) by VFA ¹⁶. Recent
2 studies have shown a close association between SV ratio and cardiometabolic diseases,
3 including T2DM, MetS and arterial stiffness, independent of conventional obesity measures
4 ^{16,17}. To the best of our knowledge, no cohort studies to date have investigated the effect of
5 SV ratio on the risk of developing incident NAFLD in the general population.

6 This study aimed to test the hypothesis that people with a low SV ratio, as an indicator of
7 sarcopenic visceral obesity, have a greater risk of incident NAFLD (defined by liver fat) and
8 incident NAFLD with increased risk of liver fibrosis (defined by liver fat and increased liver
9 fibrosis scores) and then that addition of SV ratio to body mass index (BMI) or waist
10 circumference, as conventional adiposity measures, improves risk prediction for incident
11 NAFLD.

12 **MATERIALS AND METHODS**

13 *Study population*

14 The present study was performed in a subsample of the Kangbuk Samsung Health Study, a
15 large-scale cohort study of Korean adults who attended health check-ups annually or
16 biennially at the Kangbuk Samsung Hospital Total Healthcare Centers in Seoul and Suwon,
17 South Korea ¹⁸. 310,740 participants underwent an initial health check-up, including
18 bioelectrical impedance analyzer (BIA) measurements between 2011 and 2018 and at least
19 one follow-up examination until December 31, 2019. After excluding participants who met
20 the exclusion criteria (**Figure 1**), 151,017 participants were included in the current analysis.
21 All procedures involved in this study of human participants were in accordance with the the
22 Ethical Principles for Medical Research Involving Human Subjects outlined in the 2013
23 Declaration of Helsinki. This study was approved by the Institutional Review Board of
24 Kangbuk Samsung Hospital (IRB No. KBSMC 2021-04-048), which waived the requirement

1 for informed consent due to the use of anonymized retrospective data that were routinely
2 collected during the health screening process.

3 ***Data collection***

4 Health screening examinations, including questionnaires, impedance analyses and liver
5 ultrasounds, were repeated every year or two years during the follow-up visits. Physical
6 activity levels were recorded using the validated Korean version of the International Physical
7 Activity Questionnaire short form and were converted to metabolic equivalents (METs;
8 min/week)¹⁹. They were classified into one of the following three categories: inactive,
9 minimally active, or health-enhancing physical activity (HEPA), meeting one of the following
10 two standards: (i) vigorous-intensity activity on ≥ 3 days per week totaling $\geq 1,500$ MET
11 min/week, or (ii) 7 days with any combination of walking, moderate-intensity, or vigorous-
12 intensity activities, achieving at least 3,000 MET min/week¹⁹.

13 ***Measurement and definition of SV ratio, a sarcopenic visceral obesity index***

14 A multi-frequency BIA (InBody 720; Biospace Inc., Seoul, Korea) was used to measure
15 body composition after all participants had fasted overnight (≥ 10 hours) prior to BIA
16 measurement. The BIA technique has been validated for body composition assessment, with a
17 good correlation with those obtained by dual-energy X-ray absorptiometry or abdominal
18 computed tomography (CT), including VFA and appendicular skeletal muscle mass (ASM)²⁰,
19 ²¹. A previous study of 200 Korean adults aged 20–69 years estimated the validity of lean
20 body mass (LBM) and percent body fat (PBF) measurements assessed using BIA and DXA²².
21 The correlation coefficients between DXA and BIA for LBM and PBF were high ($r=0.951$
22 and $r=0.889$ for men and $r=0.956$ and $r=0.898$ for women, respectively)²². In addition, in a
23 study of children with obesity and NAFLD in the United States, total fat mass and skeletal

1 muscle mass determined using BIA and MRI were strongly correlated ($r = 0.813$ and $r = 0.701$,
2 respectively)²³. It has also been reported that visceral fat mass measured using BIA is highly
3 correlated with visceral fat mass measured using abdominal CT scan ($r = 0.759$)²⁴. In our study,
4 ASM was defined as the sum of the lean tissue mass in the arms and legs and SV ratio
5 (kg/cm^2) was calculated as ASM (kg) divided by VFA (cm^2)^{16,25}.

6 ***Liver ultrasound measures and definition of fatty liver and its severity***

7 Abdominal ultrasound was performed by experienced radiologists who were unaware of the
8 study's aims. Hepatic steatosis (HS) was diagnosed based on the standard criteria: a diffuse
9 increase in fine echoes in the liver parenchyma compared with the kidney or spleen
10 parenchyma, deep beam attenuation, and bright vessel walls²⁶. The inter-observer and intra-
11 observer reliability values for HS diagnosis were substantial (kappa statistic of 0.74) and
12 excellent (kappa statistic of 0.94), respectively¹⁸. We used the Fibrosis-4 (FIB-4) and
13 NAFLD fibrosis score (NFS), two validated non-invasive indices of advanced fibrosis, to
14 evaluate HS severity^{27,28}. The FIB-4 cut-off points were defined as <1.30 (low risk), 1.30 –
15 2.67 (intermediate risk), and ≥ 2.67 (high risk) for predicting probability of advanced fibrosis
16 ^{27,28}. The NFS cut-off points were <-1.455 for a low risk, 0.676 to -1.455 for an intermediate
17 risk, and >0.676 for a high probability of advanced fibrosis^{27,28}. Since the number of the
18 study participants who progressed to high fibrosis score category (FIB-4 ≥ 2.67 or NFS
19 >0.676) during a median follow-up of 3.7 years was too small to obtain a reliable estimate,
20 we combined the individuals with an intermediate and high risk of HS severity for FIB-4 and
21 NFS scores.

22 ***Statistical analysis***

23 No standard cut-off points have been established for SV ratio to define sarcopenic visceral

1 obesity. To assess the relationship between the SV ratio as a continuous factor and NAFLD
2 risk, we modelled the SV ratio as restricted cubic splines with knots at the 5th, 27.5th, 50th,
3 72.5th, and 95th percentiles of the sample distribution to provide a flexible estimate of the
4 concentration-response relationship between the SV ratio and incident NAFLD. Then, we
5 defined sex-specific quintiles of SV ratio within the study population as follows: 0.09-0.26,
6 0.26-0.31, 0.31-0.36, 0.36-0.45 and 0.45-8.04 for men; and 0.06-0.18, 0.18-0.22, 0.22-0.25,
7 0.25-0.30 and 0.30-6.34 for women. The fifth quintile representing the highest SV ratio was
8 used as the reference group. The primary endpoints for the study were a) incident HS, and b)
9 incident HS with intermediate/high probability of advanced fibrosis at follow-up, assessed by
10 two noninvasive fibrosis markers (FIB-4 and NFS levels). The incidence rate was presented
11 as the number of cases per 1000 person-years. Cox-proportional hazard models were used to
12 estimate the adjusted hazard ratios (aHR) with 95% confidence intervals (CI) for incident HS
13 by comparing the highest (reference) to each of the other four SV ratio quintiles.

14 The models were adjusted incrementally as follows: Model 1 was adjusted for age, center
15 (Seoul or Suwon), year of the screening exam, education level (below college graduate,
16 college graduate or higher, or unknown), alcohol consumption (<10 g/day or ≥10 g/day),
17 smoking (never, former, current smoking and unknown), physical activity (inactive,
18 minimally active, health-enhancing physical activity or unknown), total energy intake
19 (quintiles, or unknown), medication for hyperlipidemia, history of diabetes and history of
20 hypertension. Model 2 was adjusted for all covariates in Model 1, plus BMI as a continuous
21 variable. To incorporate change in SV ratio and change in covariates during the follow-up
22 period, we conducted time-dependent analyses, wherein updated status of SV ratio and other
23 covariates were treated as time-varying covariates.

24 We performed further analyses to compare the predictive ability of the SV ratio (and its

1 individual components) using Harrell's C-index (the area under the receiver operating
2 characteristic curve [AUROC]) and also calculated net reclassification improvement (NRI),
3 and integrated discrimination improvement (IDI) to quantify the incremental predictive
4 ability by adding the SV ratio relative to BMI or waist circumference.

5 Furthermore, to assess whether SV ratio provides additional information beyond BMI, an
6 indicator of overall obesity, we performed stratified analyses based on obesity status (BMI of
7 <25 vs. ≥ 25 kg/m²²⁹).

8 All analyses were conducted using STATA version 16.0 (StataCorp LP, College Station, TX,
9 USA), and we defined the *p*-value for statistical significance as a two-sided $p < 0.05$.

10

11 **RESULTS**

12 *Baseline Characteristics*

13 The baseline characteristics of 59,699 men and 91,318 women are presented according to
14 SV ratio quintiles (**Table 1, and Supplementary Tables 1-2**). Individuals in the lowest
15 quintile of the SV ratio had the least appendicular skeletal muscle mass with the highest fat
16 mass and greatest visceral fat area. Individuals in the lowest SV ratio (first quintile) tended to
17 be older, consumed more alcohol, and had higher HOMA-IR and hs-CRP levels than those in
18 the fifth quintile. Moreover, there were a higher proportion of subjects with hypertension,
19 hyperlipidemia, and physical inactivity in this quintile compared to the highest SV ratio
20 quintile. There was a modest inverse association between both obesity and abdominal obesity
21 with SV ratio quintile; the correlation coefficients between SV ratio and BMI were -0.53 for
22 women and -0.43 for men, while coefficients between SV ratio and WC were -0.49 for
23 women and -0.43 for men. The baseline characteristics of the participants are presented
24 according to the presence of missing data (Supplementary Table 3–4). Although most

1 baseline characteristics were different between the two groups, main exposure and other
2 anthropometric measures, including body composition, BMI, and waist circumference, after
3 adjusting for age and sex were similar between the two groups.

4 ***Development of NAFLD according to SV ratio***

5 During 523145.8 person-years of follow-up, 26,543 cases of incident NAFLD were
6 identified (27.0 per 10³ person-years for women; and 91.7 per 10³ person-years for men), and
7 the median follow-up duration was 3.7 years (interquartile range: 2.0–4.8 years; maximum:
8 7.3 years). In the spline regression models, the NAFLD risk decreased across the range of the
9 SV ratios in men (**Figure 2**). In women, the SV ratio showed an inverted J-shaped association
10 with the incidence of NAFLD, while the overall trend tended to be inverse between the SV
11 ratio and NAFLD risk. SV ratio quintile was inversely associated with the risk of incident
12 NAFLD (P -trend <0.001) and this association differed by sex (P -interaction <0.001) (**Table**
13 **2**). After adjustment for confounders, multivariable-adjusted HRs (95% CIs) for incident
14 NAFLD, comparing the lowest to the highest SV ratio quintile, were 3.42 (3.24–3.61) for
15 men and 11.27 (10.10–12.58) for women. These associations were attenuated after adjusting
16 for BMI, but values remained highly statistically significant. Importantly, all of these
17 associations were similarly observed in time-dependent analyses; wherein, the updated status
18 of SV ratio and other confounders were incorporated as time-varying covariates. These data
19 indicated that change in SV ratio or other key covariates between baseline and follow up, did
20 not materially affect the results. After adjusting for WC instead of BMI, this association
21 persisted (**Supplementary Table 5**).

22 In the analyses to evaluate the predictive ability of the SV ratio (and its individual
23 components), a significant but modest increase in category-based NRI and IDI were observed
24 when the SV ratio was added to the BMI-based model or WC-based model (**Table 3**,

1 **Supplementary Table 6**). The improvement was greater than that observed with the
2 individual components (**Supplementary Table 6**). The predictive performance of the SV
3 ratios was not superior to that of BMI or WC-based on the AUROC (**Supplementary Table**
4 **7**). Although in our study, the predictive performance of BMI, waist circumference, and SV
5 ratio was inadequate to predict incident NAFLD on an individual level (**Supplementary**
6 **Table 7**), adding the SV ratio improved the net reclassification improvement (NRI) and
7 integrated discrimination improvement (IDI) (**Table 3**). Thus, the SV ratio may be a
8 complementary index to conventional adiposity measures for evaluating NAFLD risk.’

9 *Development of NAFLD with intermediate/high fibrosis score according to SV ratio*

10 During follow-up, 1,329 cases of incident NAFLD with intermediate/high FIB4 score were
11 identified (0.9 per 10³ person-years for women; and 4.3 per 10³ person-years for men), while
12 1,986 cases of incident NAFLD with intermediate/high NFS score were identified (1.3 per
13 10³ person-years for women; and 6.5 per 10³ person-years for men). The risk of incident
14 NAFLD with increased fibrosis scores decreased as SV ratio increased (P -trend <0.001) and
15 this association was stronger in women than in men (P -interaction <0.001) (**Table 4**),
16 although the age-standardized incidence of NAFLD was much lower in women than in men
17 (**Supplementary Table 8**). Comparing the lowest to the highest SV ratio quintile, the
18 multivariable-adjusted HRs (95% CIs) for incident NAFLD with intermediate/high FIB4
19 were 2.83 (2.19–3.64) for men and 7.96 (3.85–16.44) for women. These associations were
20 attenuated after adjustment for either BMI or WC (**Supplementary Table 3**) but remained
21 statistically significant. These associations were also consistently observed in time-dependent
22 analyses, again indicating that change in status of SV ratio or other covariates between
23 baseline and follow up did not materially affect the results. The results were also more
24 pronounced when NFS was used instead of the FIB-4 score. Further adjustment for HOMA-

1 IR and hs-CRP also did not materially change the results (**Supplementary Table 9**).

2 The risk of developing NAFLD with a high fibrosis score, either high FIB-4 or high NFS,
3 was significantly higher in the lowest SV ratio quintile than in the highest SV ratio quintile
4 among men although a similar tendency was observed among women, this did not reach
5 statistical significance (**Supplementary Table 10**).

6 *Subgroup analysis*

7 The associations between SV ratio quintiles and incident NAFLD differed by obesity status
8 defined as BMI ≥ 25 kg/m² (p -interaction < 0.001), in which the association was considerably
9 stronger in non-obese individuals than obese individuals (**Table 5**). For men, the HR (95% CI)
10 for NAFLD comparing the lowest to the highest SV ratio quintile was 2.92 (2.73–3.13) for
11 non-obese participants and 1.72 (1.42–2.07) for obese participants. In contrast to men,
12 women with the lowest SV ratio had a markedly increased risk of NAFLD in non-obese
13 subjects (HR: 7.97, 95% CI: 7.10–8.94). In obese women in the lowest SV ratio quintile,
14 there was a trend towards increased risk of incident NAFLD (HR: 1.87, 95% CI: 0.47–7.48).

15 The inverse association between SV ratio and NAFLD was much stronger in non-obese
16 women than in obese women (p -interaction < 0.001). Importantly, all of the associations
17 described above were consistently observed when BMI was replaced by WC, as a measure of
18 abdominal obesity (**Supplementary Table 11**). In additional analyses stratified using re-
19 categorization including ‘lean,’ ‘overweight,’ and ‘obese,’ the association between the low SV
20 ratio and risk of NAFLD was most pronounced in lean individuals with BMI of < 23 kg/m²
21 (**Supplementary Table 12**).

22 The association between SV ratio and the risk of incident NAFLD with intermediate/high
23 FIB-4 (or NFS score) was statistically significant only in non-obese participants and the

1 associations were consistently observed in in non-obese participants grouped by WC instead
2 of BMI (**Supplementary Tables 13-16**). Due to a small number of outcomes within the
3 highest (fifth) SV ratio quintile in women with obesity or abdominal obesity, the fourth
4 quintile was used as the reference group. Among women, the association between SV ratio
5 and NAFLD tended to be stronger in premenopausal women than in postmenopausal women
6 but without significant interaction by menopausal status (**Supplementary Table 17**).

7

8 **DISCUSSION**

9 Our novel findings show that in a retrospective cohort study of >150,000 adults with over
10 half a million person-years of follow-up, low SV ratio was an independent risk factor for
11 developing incident NAFLD during the follow-up period (both overall NAFLD, and NAFLD
12 with increased levels of liver fibrosis markers). Interestingly, our data show that the inverse
13 association between SV ratio and NAFLD was stronger in women than in men, and in non-
14 obese than in obese participants, and the association between SV ratio and NAFLD was
15 significantly modified by sex and obesity. Low SV ratio is a complementary index to
16 conventional adiposity measures in the evaluation of NAFLD risk. These associations
17 persisted even after adjustment for either BMI or WC or when adjusted for changes in
18 potential confounders during follow-up, as time-varying covariates. Importantly, the time
19 dependent analyses take account of any potential change in status of SV ratio or other key
20 covariates, between baseline and follow up.

21 In analyses assessing the incremental predictive ability after adding the SV ratio to
22 conventional adiposity indices (either BMI or WC), the addition of the SV ratio consistently
23 showed a significant, although modest, improvement in the AUROC, NRI and IDI, compared
24 to the base model based on age and conventional adiposity measures. Thus, the SV ratio may

1 be a complementary index that adds to conventional adiposity measures in the evaluation of
2 NAFLD risk and this finding needs to be tested further in other cohorts and in different ethnic
3 groups.

4 Recent cross-sectional and longitudinal studies have shown a positive association between
5 low skeletal muscle mass and NAFLD risk^{10, 30, 31}, focusing on ASM adjusted for proxy
6 indicators of obesity, such as BMI or body weight, without considering visceral adiposity.

7 SV ratio combines two body composition measures, ASM and VFA, and can be used to
8 identify sarcopenic visceral obesity. Several studies have evaluated the association between
9 SV ratio and NAFLD^{25, 32-34}. However, previous studies have had at least one of the
10 following limitations: cross-sectional study design; use of proxy measures for diagnosing
11 NAFLD, such as fatty liver index or hepatic steatosis index (rather than liver biopsy or liver
12 imaging); lack of adjustment for potential confounders, including BMI or WC; or lack of
13 consideration of effect modification by sex or obesity.

14 In our study, the relative impact of the SV ratio on the risk of NAFLD was more pronounced
15 in women than in men although the absolute incidence of NAFLD was much lower in women
16 than in men. Women, especially pre-menopausal women, tend to have metabolically more
17 favorable fat distribution, such as more fat in the gluteofemoral region and subcutaneous area,
18 while fat is predominantly stored in the visceral area in men.^{36, 37} Additionally, the amount of
19 skeletal muscle mass in women was lower than that in men.³⁸ Proxy measures of overall
20 adiposity, such as BMI, may not be particularly useful as a measure of metabolic risk in
21 women. We suggest that better differentiation between fat and lean mass is needed in women.
22 Measures such as sarcopenic visceral obesity may be helpful as a measure of metabolic risk
23 in women. Further research using detailed phenotyping of fat distribution and measurement

1 of skeletal muscle mass will help understand the differential effect of SV ratio on NAFLD
2 risk between men and women.

3 Furthermore, in our study, the independent and inverse association between SV ratio and
4 NAFLD risk was much stronger among non-obese participants than among obese participants
5 with the strongest association seen in lean individuals with BMI of $<23 \text{ kg/m}^2$. These findings
6 were consistently observed even when the changes in SV ratio, BMI, and other confounders
7 over time were treated as time-varying covariates, suggesting that obesity is an effect
8 modifier of the association between the SV ratio and NAFLD risk. Potential contributory
9 factors include that lean NAFLD subjects who have been identified by BMI might also
10 include people with an unfavorable combination of excess abdominal adipose tissue,
11 decreased protective fat tissue, and low levels of skeletal muscle mass. Indeed, although
12 NAFLD is strongly associated with overall and central obesity, it also occurs in non-obese
13 subjects, with approximately 40% of the global NAFLD population being classified as non-
14 obese ³⁹. Non-obese subjects with NAFLD also show higher all-cause mortality, and
15 mortality due to CVD and liver disease, than obese NAFLD individuals ³⁹. Further research
16 using detailed fat distribution phenotyping and skeletal muscle mass measurement will be
17 helpful in understanding the differential effect of SV ratio on risk of NAFLD in men and
18 women, and between non-obese and obese individuals.

19 Several plausible mechanisms may explain the concurrent roles of skeletal muscle and
20 visceral fat mass in the risk of NAFLD, including insulin resistance, previously described,
21 and inflammation. The skeletal muscle is capable of secreting myokines, such as myostatin
22 and irisin, which are involved in oxidative stress and inflammation ¹². Dysregulation of these
23 myokines may promote liver injury by increasing insulin resistance and oxidative stress ⁴¹.

1 Visceral adipose tissue macrophages produce proinflammatory cytokines, such as interleukin-
2 6 (IL-6), and tumor necrosis factor α , which are correlated with muscle atrophy, and may
3 increase the risk of NAFLD progression ⁴². Moreover, cytokines such as IL-6, which are
4 produced by inflamed adipose tissue, may further increase muscle wasting and exacerbate the
5 situation in chronic inflammatory states ⁴³.

6 Despite these findings, our study has certain limitations. First, BIA could overestimate fat-
7 free mass (FFM) and underestimate fat mass in obese elderly populations ²⁰. BIA may also be
8 affected by certain factors, such as fluid status, pregnancy, and malnutrition.⁴⁴ The hydration
9 status of the study participants was not determined before the body composition assessment.
10 All participants performed an overnight fast of ≥ 10 h prior to the BIA measurements because
11 fasting blood samples were collected at this time. Women in our study were supposed to be
12 non-pregnant to be eligible for a comprehensive health screening test that included imaging
13 studies. However, any inaccuracy in the BIA assessment would be universally applicable to
14 all participants in the study. The results of this study might not be generalizable to other adult
15 populations with extreme bodyweight and abnormal hydration status. Second, we used liver
16 ultrasound and liver fibrosis index (NFS and FIB-4) in our analyses. It was neither feasible
17 nor ethical to obtain histological data on liver steatosis and fibrosis from liver biopsies of this
18 occupational cohort of relatively healthy participants. The non-invasive diagnosis of the fatty
19 liver using ultrasonography and liver fibrosis indices has been validated with acceptable
20 accuracy and reproducibility and has been widely used in population-based studies ^{28, 45}.
21 Third, the relatively short follow-up time (median of 3.7 years) precluded an evaluation of
22 advanced fibrosis (FIB-4 ≥ 2.67 or NFS > 0.676) due to small case numbers. Considering the
23 natural history of fibrosis progression in patients with NAFLD has a long duration of 14.3 (95%
24 CI, 9.1–50.0) years in one stage of fibrosis progression for patients with NAFLD ³⁵, future

1 studies with longer follow-up durations are needed to determine the risk of NAFLD with high
2 fibrosis score, a more severe form of NAFLD, according to the SV ratio. Fourth, in our study,
3 dietary intake was assessed using a 103-item self-administered food frequency questionnaire
4 (FFQ) reflective of usual food intake over the past year that was developed and validated for
5 use in South Korea ⁴⁶. Additionally, seasonings and oils, typically included in Korean diet, are
6 not considered in this FFQ, which tends to underestimate total calorie intake compared to that
7 in dietary records, the reference standard ⁴⁶; thus, we cannot exclude measurement errors in
8 the dietary assessments. Fifth, data on myokine and adipokine levels were not available,
9 although dysregulation of the myokines and adipokines may contribute to liver injury by
10 chronic inflammation.^{40, 41} Future studies with a detailed assessment of myokine and
11 adipokine levels may help elucidate the mechanism underlying the association between SV
12 ratio and NAFLD. Finally, our study population comprised healthy middle-aged adults of
13 Korean ethnicity, who had good access to health care facilities; therefore, the generalizability
14 of our findings to other ethnic groups needs to be tested.

15 In conclusion, we have identified that low SV ratio is an independent risk factor for
16 developing NAFLD. Notably, low SV ratio was a stronger risk factor for NAFLD in women
17 than in men and was a much stronger risk factor in non-obese (especially, lean) than in obese
18 participants. This association was independent of BMI, WC, time-varying covariates (that
19 take account of change in status between baseline and follow up), and other potential
20 confounders, such as physical activity, in a large Korean cohort. Low SV ratio is a
21 complementary index that adds to conventional adiposity measures in the evaluation of
22 NAFLD risk. Future studies with consideration of effect modification by sex and obesity are
23 needed to examine whether similar findings exist in other ethnic groups.

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8

9 **Data Availability Statement**

10 The data are not publicly available outside of the hospital because of Institutional Review
11 Board restrictions (the data were not collected in a way that could be distributed widely).
12 However, the analytical methods are available from the corresponding author upon request.

13

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1 **Figure legends**

2 **Fig. 1.** Flow chart of study participants

3 **Fig. 2.** Multivariable-adjusted hazard ratios (95% confidence intervals) for incident non-
4 alcoholic fatty liver disease (NAFLD) using the skeletal muscle mass and visceral fat area
5 ratio (SV ratio) as a continuous factor in A) men and B) women. The curves represent
6 adjusted hazard ratios (solid line) and their 95% confidence intervals (dashed lines) for
7 incident NAFLD on the basis of restricted cubic splines for the SV ratios with knots at the 5th,
8 27.5th, 50th, 72.5th, and 95th percentiles of sex-specific sample distribution. The model was
9 adjusted for age, centre, year of screening exam, alcohol consumption, smoking, physical
10 activity, total energy intake, education level, hyperlipidaemia medication, history of diabetes,
11 history of hypertension, and body mass index.

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