The Pharmaceutical Accountability Foundation has identified four overarching human rights principles that should guide company action regarding their responsibilities towards access to medicines:

(A) Commitments & accountability;
(T) Transparency;
(C) International Cooperation;
(E) Equality, non-discrimination & equity.

A Commitments and Accountability

A1 The company publishes a global access plan for its product

a. Good: global access plan
b. Better: global access plan based on human rights standards, with measurable targets
(10. ‘The company should have a publicly available policy on access to medicines setting out general and specific objectives, time frames, reporting procedures, and lines of accountability.’)

A2 The company commits to comply with human rights standards in relation to product development and marketing

a. Good: official human rights statement (website or press release)
   (‘The company should adopt a human rights policy statement which expressly recognises the importance of human rights generally, and the right to the highest attainable standard of health in particular, in relation to the strategies, policies, programmes, projects and activities of the company.’)

b. Better: integration of human rights into company practices. Eg: adopting the human rights-based approach, conducting health equity impact assessments, having a CSR/ESG branch in the company...
   (‘The company should integrate human rights, including the right to the highest attainable standard of health, into the strategies, policies, programmes, projects and activities of the company’)

C International Cooperation

C1 The company commits to C-TAP or MPP

a. Good: committed to C-TAP or MPP
b. Better: what have you shared (or are you intending to share) with C-TAP or MPP?
**C2 The company commits to not enforcing the exclusive rights of Covid-19 related patents**

a. Good: not enforcing patents  
b. Better: no patent thickets/evergreening, not for a limited duration at the discretion of the company

**C3 The company supplies to, or signs agreements with, the vaccines or therapeutics pillar of the ACT Accelerator (COVAX)**

a. Good: signed agreement with COVAX or makes donations  
b. Better: supplied the contracted quantities in time to COVAX (+ which percentage of your production that actually ends up in COVAX? How many donations actually arrive and are they near their expiry date?)

**C4 The company agrees to license its Covid-19 medical products to other companies**

a. Good: licensing  
b. Better: non-exclusive, transparent licensing (see annex on guide to responsible licensing) (+how many has the company issued?)

**E Equality, non-discrimination & equity**

**E1 The company makes the active ingredient available on reasonable grounds. [Only for therapeutics]**

a. Good: the company does not monopolise the production of raw materials to prevent generic manufacturing  
b. Better: the company is willing to dispense of the raw material to other companies and enables the production of generics/pharmaceutical compounding

**E2 The company commits to full technology transfer to other manufacturers**

a. Good: ‘standard’ technology transfer  
b. Better: ‘full’ tech transfer (legal, skills, knowledge and IP)

**E3 The company commits to non-profit, ‘fair’, or differential pricing**

a. Good: fair pricing  
b. Better: non-profit  
c. Nuanced: differential pricing – good if at least 1/10 of the price that the HIC paid

**E4 The company equitably distributes supplies globally. [Only applies to vaccines]**

a. Good: at least 50% of supplies have been sold to low or middle income countries  
b. Better: at least 50% of supplies have been sold to low income countries or COVAX

**E5 The company does not seek protection beyond the minimum criteria in TRIPS, or enforces TRIPS+ measures [where applicable]**

[Tapez ici]
a. Good: the company does not enforce TRIPS+ measures
b. Better: the company does not seek protection beyond the \textit{minimum} criteria in TRIPS

\textit{E6} The company agrees to waive exclusive rights in regulatory test data [where applicable].

\textbf{T Transparency}

Note: all questions are for the specific COVID vaccine/therapeutic only; not for all products of the company

\textit{T1} The company publishes its R&D costs.

\textit{T2} The company publishes its profit margin.

\textit{T3} The company publishes the average and/or marginal costs of production.

\textit{T4} The company publishes its production capacity.

a. Good: the company publishes its production capacity
b. Better: the company delivers on its global production promises

\textit{T5} The company publishes the public subsidies it received during product development and/or testing.

a. Good: the company publishes the public subsidies received
b. Better: if any public subsidies were received during product development and/or testing, the company recognises those rights to the product.

\textit{T6} The company publishes the text of licensing agreements.

\textit{T7} The company registers its clinical trials in public repositories.

\url{www.farmaterverantwoording.nl}