



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 & Accountability

- A1 The company publishes a global access plan for its product.
- A2 The company commits to comply with human rights in product development & marketing.

T. Transparency

- T1 The company publishes its R&D costs.
- T2 The company publishes its profit margin.
- T3 The company publishes the average and/or marginal costs of production.
- T4 The company publishes its production capacity
- T5 The company publishes the public subsidies it received during product development and/or testing.
- T6 The company publishes the text of licensing agreements.
- T7 The company registers its clinical trials in public repositories.

C. International cooperation

- C1 The company commits to supporting a responsible licensing mechanism, such as C-TAP or MPP
- C2 The company commits to not enforcing the exclusive rights of Covid-19 related patents.
- C3 The company supplies to, or signs agreements with, the vaccines or therapeutics pillar of the ACT Accelerator.

E. Equality, non-discrimination & equity

- E1 The company makes the active ingredient available on reasonable grounds. [only for pharmaceuticals]
- E2 The company commits to full technology transfer to other manufacturers.
- E3 The company commits to non-profit or 'fair' pricing.
- E4 The company equitably distributes supplies globally.
- E5 The company does not seek protection beyond the minimum criteria in TRIPS, or enforce TRIPS+ measures.
- E6 The company agrees to waive exclusive rights in regulatory test data [where applicable].