Musée du Louvre Ethics Charter on Relations with Individual Donors

The Musée du Louvre is pleased to count individual donors among its patrons. Their donations enable the museum to fulfill its mission, pursue development, and expand its international activities.

Preamble

In accordance with the contracts signed by the State and the Public Establishment of the Musée du Louvre, and with the approval of its Board of Directors, the Musée du Louvre is committed to securing additional resources through the patronage of companies, individuals, and foundations.

As the resources are intended to provide a portion of the funding for a public cultural institution, the Musée du Louvre has established ethical guidelines for its relations with individual donors.

For the purposes of this charter, the term "donor" will be used to denote any individual who makes a donation to the Louvre, whether it is a donation (hand-to-hand or deeded, which, if required, falls under the tax provisions of French Law No. 2003-709 of August 1, 2003 regarding patronage, charitable organizations, and foundations codified in Article 200 of the CGI [French tax code] and implementing decrees), a bequest, or a will.

In compliance with the applicable legislation and the procedures currently in force, the Musée du Louvre agrees to allocate donations in accordance with the donors' intentions as set forth in writing, insofar as the donors' intentions fall within the scope of the museum's statutory missions and the guidelines of this charter.

These ethical rules provide donors with the assurance that their donations will be used in compliance with the following principles:

• Strict Rules for the Gathering and Use of Personal Information

The museum is in full compliance with the laws and regulations in force on the day this charter was signed, particularly those pertaining to the protection of personal data.

Rigorous Management of Funds Raised and Ethical Operations

The museum agrees to use managerial methods that optimize the use of the funds available, including implementing the procedures and audits required to do so. The museum allocates funds in a way that is in compliance with its statutory mission and the donors' wishes, within the limitations set forth in Article 2.c. The Louvre agrees to comply with its policy for the granting of special benefits, instituted the day this charter was signed.

• Financial Transparency Regarding Donors

The Musée du Louvre drafts annual budget documents certified by its Finance and Legal Department. A distinction is made between donations restricted to a specific program or project and unrestricted donations that will serve to finance museum activities and programming within the scope of the museum's statutory mission.

Moreover, these rules are intended to guide the Musée du Louvre in maintaining its independence and integrity and avoiding any situation that could harm the museum's image in its relations with individual donors.

1. General Principles Regarding Public Institutions

According to its statutory regulations, the Musée du Louvre has unfettered discretion to accept or refuse the donations it is offered. Decisions to accept or refuse one or several donations are made in accordance with the provisions of Article L. 112-2 of the public property code [Code général de la propriété des personnes publiques].

As such, the Musée du Louvre is free to accept or refuse unconditional and free of charge donations and bequests. Nevertheless, for conditional or onerous donations or bequests, it shall be noted that any decision to accept or refuse such donations or bequests will be made by order of the French Ministry of Culture and Communication.

Furthermore, any conditions or obligations attached to a donation or bequest shall remain revisable as set forth in Articles L. 222-12 et seq. of the public property code.

Therefore, when a change in circumstances makes fulfilling the conditions and/or obligations attached to a donation or bequest particularly difficult or harmful, it may be preferable to revise the conditions and/or obligations or even return the donation.

If the donor or their beneficiaries agree, the French Ministry of Culture and Communication shall authorize the revision of the conditions and/or obligations attached to a donation. In the absence of an agreement between the Musée du Louvre and the donor or their beneficiaries, the conditions and/or obligations attached to the donation shall be revised in accordance with the conditions set forth in Articles 900-2 et seq. of the French Civil Code.

2. General Principles Regarding the Individual Donor

Any person may become an individual donor to the museum, regardless of their nationality or the amount of the donation. Depending on the method of payment chosen by the donor, the Musée du Louvre reserves the right to set minimum benchmarks, and the museum will ask that donors use an alternative method of payment for any donation under said benchmarks.

 The Musée du Louvre reserves the option to refuse certain individuals' donations or memberships in the museum's patronage programs, if there is a current or future risk of harm to the museum's image, its operations, or the fulfillment of its missions.

In particular, this measure concerns persons whose donations are potentially tied in a visible manner to political or religious causes.

The Musée du Louvre reserves the option to refuse donations from individuals whose business presents a **conflict of interest** that is harmful or appears to be harmful to the objectivity of the Louvre's decision-making process.

- The Musée du Louvre reserves the option to refuse donations from donors for whom there exists doubt as to the legality of their business or their situation with the tax authorities.
- If necessary, the Louvre will attempt to locate any information likely to clarify the exact nature of the business of potential donors and donors' reputations in their usual sectors of business and with regard to other cultural institutions or fundraising groups to which they may have made donations in the past.

The Musée du Louvre reserves the option to refuse—or recommend that the French Ministry of Culture and Communication refuse—donations from individuals who generate such serious doubts as to the legality of their business that any association with these donors could prove detrimental to the image of the Musée du Louvre.

3. General Principles Regarding Donations

3.1. Restrictions Regarding the Nature and Source of Donations

The Musée du Louvre reserves the right to refuse any donation or bequest for which there is a doubt as to the legality, source, or origin of the donation or bequest. More particularly, the Musée du Louvre shall act in due care and attention to ensure that accepted donations are not tied to criminal behavior and, in particular, the misuse of corporate property, fraudulent breaches of trust, embezzlement of corporate funds or corporate assets, etc.

a. Artwork Donations

The Musée du Louvre welcomes the donation of artworks that will be included in and enrich the National Collections inventories, in accordance with the aforementioned legal provisions.

Nevertheless, the Musée du Louvre reserves the option to refuse or, depending on the case, recommend refusal of the donation or bequest to the French Ministry of Culture and Communication, if there is any doubt as to the legality of the source or origin of the donation or bequest. Hence, the Musée du Louvre will ensure, within its means, that none of the donations and/or bequests it accepts is tied to violations of the applicable rules and, in particular, those set forth in the French Penal Code or the French Heritage Code.

In addition, the gratuitous acquisition of any artwork is subject to the review of scientific authorities whose structure and scope are set forth by the laws and regulations in force.

b. Monetary Donations

The Musée du Louvre may accept any cash donations (bank notes or currency).

However, the Louvre reserves the option to use all the means at its disposal to verify the legality of the origin of the funds pledged as a donation or bequest.

3.2. Restrictions Regarding Conditions Attached to a Donation

When the acceptance of a donation from an individual donor is conditional, the Musée du Louvre and the French Ministry of Culture and Communication shall ensure that the donation is not disproportionately onerous to the extent that it would hinder the accomplishment of the museum's missions.

- <u>a.</u> The Musée du Louvre and the French Ministry of Culture and Communication can thus refuse donations with overly restrictive conditions that would hinder renovation, conservation, and room refurbishing efforts, the museum's capacity to receive visitors, public safety, etc.
- **<u>b.</u>** The Musée du Louvre shall put a time limit on the conditions attached to the execution of the donation, particularly with respect to the practice of naming a room after the donor.
- <u>c.</u> For restricted donations for a specific project with funding from multiple sources, the Musée du Louvre reserves the option to reallocate the amount of the restricted donation to a new project of a similar nature, if the financial needs of the first project have been met or if the project has changed in nature. The museum agrees to inform the donor of the possible change in allocation at the time the fundraising campaign is launched. In any event, the donor will not be legally entitled to ask for the donation to be returned in full or in part.
- <u>d.</u> In accordance with the statutes governing public service employees, it should be noted that the Musée du Louvre acts with particular care and attention to ensure that its employees do not maintain any relations with the donors likely to result in breaches of the discretion, integrity, and neutrality required by their positions. Therefore, personnel of the Musée du Louvre are prohibited from accepting

gifts or donations made by individual donors or any other person for the purpose of influencing the museum's acquisition of an object or an artwork owned by the person or their business.

4. The Granting of Special Benefits and the Naming of Rooms

4.1. The Granting of Special Benefits

- **a.** In the case of material benefits granted to its individual donors, the Musée du Louvre will ensure that such benefits do not exceed the valuation amounts set forth by law.
- **b.** For donations made by religious or political figures, the Musée du Louvre will ensure that none of the special benefits offends the sensibilities of its visitors or employees, or may be likened in any way to proselytism.

4.2. The Naming of Rooms

a. The names of certain rooms at the Louvre have been consecrated by time, which means that they were determined over fifty (50) years ago (e.g.: Galerie d'Apollon, Salle du Manège, etc.).

Therefore, the Musée du Louvre shall refrain from renaming areas of the museum with consecrated names in order to give the space the name of an individual donor in acknowledgment of a particularly generous donation.

b. If a space does not have a historical name, the President-Director may make a proposal to the museum's Board of Directors to name it after a donor in acknowledgement of a particularly generous donation.

A room will be named for a limited period of time, depending on the amount and the nature of the donation, in accordance with the policy on granting special benefits approved by the Board of Directors on October 10, 2003.

c. In the case of artwork conservation, the name of the donor is mentioned on the artwork label until the next conservation treatment, unless a shorter period of time has been agreed upon by the Musée du Louvre and the donor and/or the donor's beneficiaries.

5. Artistic Independence

The Musée du Louvre shall not grant any decision-making authority as to the artistic or museum content of a project to an individual who has financed said project in full or part through patronage or any other museum activity or programming.

6. Communication Concerning Donations

The Louvre and the donor shall agree to keep each other informed and to maintain conciliatory relations with regard to the content and format of any communications concerning the donation made. In particular, the donor must submit all forms of communication and media concerning the donation to the Louvre for formal and prior validation.

The Louvre agrees to respect the donor's wishes as to whether or not a mention of their donation is made in the museum's various paper-based or digital communication materials.