

Declaration of conformity 2004

The Executive Board and Supervisory Board of Intershop Communications AG declare, in accordance with section 161 of the Aktiengesetz (AktG German Public Companies Act):

1. Intershop Communications AG has complied with the recommendations of the Government Commission on the German Corporate Governance Code since the last declaration of conformity dated February 13, 2004, which was based on the version of the Code dated May 21, 2003, with the following exceptions:
 - a) The convention documents for the stockholders' meeting are not sent via electronic channels (section 2.3.2).
 - b) Until the appointment of Ralf Männlein as a member of the Executive Board dated July 5, 2004, the Executive Board consisted of only one person. (section 4.2.1).
 - c) An individual breakdown of the compensation components of Executive Board salaries is not given in the notes to the consolidated financial statements (section 4.2.4).
 - d) The Chairman of the Supervisory Board does not chair the committee that handles Executive Board contracts; This committee is chaired by Hans Gutsch, a member of the Supervisory Board. (section 5.2).
 - e) The Supervisory Board does not receive performance-related compensation. Compensation is published as an aggregate amount. (section 5.4.5).
 - f) The consolidated financial statements are published no later than 30 days after the deadline stated in the Code, in accordance with the deadline laid down in section 62 (3) of the Exchange Rules of the Frankfurt Stock Exchange (section 7.1.2).

2. Intershop Communications AG will comply with the recommendations of the Government Commission on the German Corporate Governance Code, as amended in the version dated May 21, 2003, with the following exceptions:
 - a) The convention documents for the stockholders' meeting will not be sent via electronic channels (section 2.3.2).
 - b) An individual breakdown of the compensation components of Executive Board salaries is not given in the notes to the consolidated financial statements (section 4.2.4).
 - c) The Chairman of the Supervisory Board does not chair the committee that handles Executive Board contracts; This committee is chaired by Hans Gutsch, a member of the Supervisory Board. (section 5.2).
 - d) The Supervisory Board will not receive performance-related compensation. Compensation will be published as an aggregate amount. (section 5.4.5).

Jena, February 7, 2005

Intershop Communications AG

on behalf of the Executive Board

on behalf of the Supervisory Board

Dr. Jürgen Schöttler

Ralf Männlein

Eckhard Pfeiffer