

## Declaration of conformity 2005

### 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. Since its last declaration of conformity dated February 7, 2005, Intershop Communications AG complied with the recommendations of the Government Commission on the German Corporate Governance Code in the version dated May 21, 2003, in the period from February 7 to July 20, 2005, and in the version dated June 2, 2005 published on July 20, 2005 ("**Code**") from July 21, 2005 until the present, with the following exceptions:
  - a) The documents convening the Annual Stockholders' Meeting were not sent via electronic channels (section 2.3.2).
  - b) Individualized information on the compensation components of Management Board salaries was not given in the notes to the consolidated financial statements (section 4.2.4).
  - c) The recommended announcement of proposed candidates for the post of Chairman of the Supervisory Board was not made for practical reasons in relation to the election of Mr. Gutsch as Chairman of the Supervisory Board on August 25, 2005, as the election did not occur in connection with the appointment of new Supervisory Board members by the Annual Stockholders' Meeting and could not therefore be announced when the meeting was convened (section 5.4.3).
  - d) The Supervisory Board does not receive performance-related compensation. Compensation was published as an aggregate amount (section 5.4.7).
  
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 June 2, 2005, with the following exceptions:
  - a) The convention documents for the stockholders' meeting will not be sent via electronic channels (section 2.3.2)
  - b) Individualized information on the compensation components of Management Board salaries is not given in the notes to the 2005 consolidated financial statements (section 4.2.4).
  - c) The Supervisory Board will not receive performance-related compensation (section 5.4.7).
  - d) The 2005 consolidated financial statements will be published 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).

Jena, February 8, 2006

Intershop Communications AG

on behalf of the Management Board

Dr. Jürgen Schöttler Ralf Männlein

on behalf of the Supervisory Board

Hans W. Gutsch

## **Addition/Correction to the 2005 Declaration of Conformity**

On February 8, 2006, the Management Board and the Supervisory Board issued a declaration of conformity in accordance with section 161 of the AktG (*Aktiengesetz* – German Stock Corporation Act) as their 2005 declaration of conformity. The following qualification is hereby added to this declaration of conformity:

When applying for the court appointment of Mr. Wolfgang Meyer as a member of the Supervisory Board to succeed the retired member Eckhard Pfeiffer on September 2, 2005, the Company did not comply with the recommendation introduced on July 21, 2005 to limit applications for the court appointment of a Supervisory Board member to the next annual general meeting. Mr. Meyer has therefore been appointed for the remaining term of Mr. Pfeiffer's mandate, i.e. until the next but one Annual Stockholders' Meeting that resolves the formal approval of the activities of the Management Board and the Supervisory Board for fiscal year 2006 (section 5.4.3 sentence 2 of the Code).

In future, the Management Board and the Supervisory Board intend to comply with this recommendation, as stated in section 2 of the declaration of conformity dated February 8, 2006.

Jena, June 16, 2006

Intershop Communications AG

on behalf of the Management Board

Dr. Jürgen Schöttler    Ralf Männlein

on behalf of the Supervisory Board

Hans W. Gutsch