

## Declaration of conformity 2006

### 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 8, 2006, Intershop Communications AG complied with the recommendations of the Government Commission on the German Corporate Governance Code in the version dated June 2, 2005, in the period from February 8 to June 11, 2006, and in the version dated June 12, 2006 published on July 24, 2006 ("**Code**") from July 25, 2006 until the present, with the following exceptions<sup>1</sup>:
  - a) The Supervisory Board does not receive performance-related compensation (section 5.4.7).
  - b) Individualized information on the compensation components of Management Board salaries was not given in the notes to the 2005 consolidated financial statements (section 4.2.4).
  - c) The 2005 consolidated financial statements are published 18 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).
  - d) D&O insurance policy was taken out for the Management Board and the Supervisory Board. It did not provide for a deductible (section 3.8.).
  
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 12, 2006, with the following exceptions:
  - a) The Supervisory Board will not receive performance-related compensation (section 5.4.7).
  - b) The existing D&O insurance policy does not provide for a deductible (section 3.8.).

Jena, March, 2007

Intershop Communications AG

on behalf of the Management Board

on behalf of the Supervisory Board

Dr. Jürgen Schöttler Ralf Männlein

Hans W. Gutsch

---

<sup>1</sup> The Management Board and the Supervisory Board note, for the purposes of clarification, that each executive body issues the elements of the Declaration of Conformity relating to past and current events only in respect of those recommendations which fall within its respective area of responsibility. Where a recommendation applies to individual members of the Supervisory Board, each member of the Supervisory Board declares his conformity with the recommendation on behalf of himself alone. This applies in particular to the recommendations under sections 5.5.2 and 5.4.1 of the Code.

## **Addition to the 2006 Declaration of Conformity**

In March 2007, the Management Board and the Supervisory Board issued a declaration of conformity in accordance with section 161 of the Aktiengesetz (German Public Companies Act) as their 2006 declaration of conformity. The following qualifications are hereby added to this declaration of conformity:

3. The shareholders meeting of May 9, 2007 resolved a performance-related compensation for the members of the supervisory board of the Company and amended the Articles of Association respectively. Intershop Communications AG therefore will comply with section 5.4.7 of the Government Commission on the German Corporate Governance Code in the version dated June 12, 2006 ("**Code**").
4. Since Mr. Männlein left the management board on 8 May 2007, the Company has complied with the recommendation in section 4.2.1 of the Code according to which the Management Board shall consist of several persons. The Company currently does not intend to comply with this recommendation of the Code in future until further notice.

Jena, May, 2007

Intershop Communications AG

on behalf of the Management Board

Friedhelm Bischofs

on behalf of the Supervisory Board

Michael Sauer