

Declaration of conformity 2007

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 March 6, 2007 as supplemented on May 24, 2007, Intershop Communications AG complied with the recommendations of the Government Commission on the German Corporate Governance Code in the version dated June 12, 2006 until July 19, 2007 and in the version dated June 14, 2007 ("Code") with effect from July 20, 2007 until the present, with the following exceptions:
 - a) A 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 of the Code).
 - b) Since the departure of Mr. Ralf Männlein on May 8, 2007, the Management Board has comprised just one Management Board member; accordingly, the by-laws governing the work of the Management Board did not provide for any allocation of duties among individual Management Board members, for any matters to be reserved for the Management Board as a whole, or for any resolutions by majority vote (section 4.2.1).
 - c) In the opinion of the current executive body members, conflicts of interest involving the former Managing Board member were not disclosed (section 4.3.4 sentence 1).
 - d) No age limit was specified for Management Board members due to the limited term of the service contracts (section 5.1.2 para. 2 sentence 3).
 - e) Until his resignation, one member of the Supervisory Board held a position with a key competitor (section 5.4.2 sentence 4).
 - f) Conflicts of interest involving one Supervisory Board member – who has in the meantime resigned – were not disclosed to the Supervisory Board (section 5.5.2).

2. Going forward, Intershop Communications AG will comply with the recommendations of the Code with the following exceptions:
 - a) The existing D&O insurance policy does not provide for a deductible (section 3.8).
 - b) The Management Board will continue to consist of a single member in future. As a result, going forward, the by-laws will not include any allocation of duties, reserve matters for the Management Board as a whole, or specify resolutions by majority vote (section 4.2.1).
 - c) There will continue to be no age limit for members of the Management Board in future (section 5.1.2 para. 2 sentence 3).
 - d) The 2007 consolidated financial statements have been 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 and with sections 37v (1) of the Wertpapierhandelsgesetz (WpHG – German Securities Trading Act) and 325(4) of the Handelsgesetzbuch (HGB – German Commercial Code) (section 7.1.2).

Jena, February 13, 2008

Intershop Communications AG

on behalf of the Management Board

Andreas Riedel

on behalf of the Supervisory Board

Michael Sauer