

Declaration of conformity 2008

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, Intershop Communications AG complied with the recommendations of the Government Commission on the German Corporate Governance Code in the version dated June 14, 2007 between February 13, 2008 and June 5, 2008 and with the recommendations in the version dated June 6, 2008 ("Code") between June 6, 2008 to the present day, with the following exceptions:
 - a) A D&O insurance policy was taken out for the Management Board and the Supervisory Board. However, this does not provide for a deductible (section 3.8 para. 2 of the Code), as the D&O insurance policy taken out without a deductible was less expensive than the insurance contracts offered to the Company with a deductible.
 - b) Until the appointment of Dr. Ludger Vogt as an additional member of the Management Board on December 1, 2008, the Management Board comprised just one member (section 4.2.1), as – for efficiency and cost reasons – the Supervisory Board initially considered one Management Board member to be sufficient. Even after the appointment of an additional member on December 1, 2008, the Management Board had no Chairman or Spokesman. The by-laws governing the work of the Management Board do not provide for the specific allocation of duties among individual Management Board members since these work closely together as colleagues (section 4.2.1).
 - c) No age limit was specified for Management Board members due to the limited term of the service contracts and the age of the Management Board members when first appointed (section 5.1.2 para. 2 sentence 3).
 - d) The 2007 consolidated financial statements were published 16 days after the deadline stated in the Code, but 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), because internal capacity was limited and considerable additional work would therefore have been required in order to prepare them sooner.

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 for the reasons stated above in 1. a) relating to the current contract (section 3.8).
 - b) For the reasons stated above in 1. b), the Management Board will not have a Chairman or Spokesman and the by-laws governing the work of the Management Board will not provide for the specific allocation of duties among individual members (section 4.2.1).
 - c) Given the age of the current Management Board members when first appointed and the limited term of their service contracts, there will continue to be no age limit for members of the Management Board (section 5.1.2 para. 2 sentence 3).
 - d) The 2008 consolidated financial statements will be published 30 days after the deadline stated in the Code, but 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), as management believes an unreasonable amount of additional work would be required in order to prepare them sooner.

Jena, January 29, 2009

Intershop Communications AG

on behalf of the Management Board

Heinrich Göttler Dr. Ludger Vogt

on behalf of the Supervisory Board

Michael Sauer