

Audit Committee Report on Auditor Independence FY18

eDreams ODIGEO
Société anonyme
Registered office: 1, boulevard de la Foire, L-1528 Luxembourg
Grand Duchy of Luxembourg
R.C.S. Luxembourg: B 159.036

eDreams ODIGEO

FY 2018

FY18 eDreams ODIGEO REPORT OF THE AUDIT COMMITTEE CONCERNING THE INDEPENDENCE OF THE EXTERNAL AUDITORS

Following the Good Corporate Governance Recommendations of the Spanish Companies Act, the Audit Committee, at the meeting held on June 20th, 2018, chaired by Mr. Robert A. Gray and attended by all of its members, has prepared the FY18 Annual Report on Auditor Independence, in which an opinion is expressed on the independence of the auditors, for submission to the Board of Directors for approval.

"On an annual basis and prior to the issuance of the audit report, a report should be issued providing an opinion on the independence of the auditor. This report should evaluate, based on a letter received from the auditor, any additional services provided, other than those relating to the statutory audit, considered individually and as a whole, and in relation to the rules on independence or the legal provisions regarding the auditing of accounts".

External Auditors of the Company

As per the proposal of the Board of Directors and following the positive endorsement of the Audit Committee, the Company's General Shareholders' Meeting held on July 20th, 2016, appointed Ernst & Young, SL as the Company's Auditors in order to perform the audit of the individual and consolidated annual accounts of the Company and its Group of companies for a term of three fiscal years ending March 31, 2019.

In accordance with the current legislation in force, this Audit Committee has received the written confirmation of the auditors Ernst & Young, SL of its independence vis-à-vis the Company and its Group of companies.

During fiscal year 2018 the auditor has not informed the Audit Committee of any issues that may jeopardize their independence.

In addition, the auditor has ensured that, pursuant to its internal procedures, it has not identified circumstances that, individually or collectively, could pose a significant threat to their independence and therefore could assume causes of incompatibility.

In order to assess the independence of the auditor, the Audit Committee has been monitoring the fees paid to Ernst & Young, SL during the fiscal year 2018 for all services rendered; in this regard, the auditor has provided the company with the fees billed to eDreams ODIGEO and its Group during the period from April 1st, 2017 to March 31st 2018, detailing audit services and any other service in order to allow the Audit Committee to perform an evaluation with regards to independence.

The fees are detailed below:

Description	Ernst & Young (in K EUR)
Audit Services	568
Others	171
Total	739

Having reviewed this and once the additional services described above have been discussed with the Management team of the Company, the Audit Committee concludes that, to the best of its knowledge and belief, the independence of the external auditor Ernst&Young, S.L., for

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purposes of the issuance of its auditors' report on the individual and consolidated annual accounts of the Company for the fiscal year ended as of March 31, 2018, is not compromised.

Luxembourg, June 2018

eDreams ODIGEO S.A.
1, Boulevard de la Foire
L-1528 Luxembourg

19 June 2018

Annual independence confirmation of the *cabinet de révision agréé* (approved audit firm) Ernst & Young S.A. for the financial year ended 31 March 2018.

To the Chairman of the Audit Committee of eDreams ODIGEO S.A.

In application of rules and regulations concerning the audit profession, we are transmitting to you our annual independence confirmation, as well as the list of additional services provided to the entity controlled.

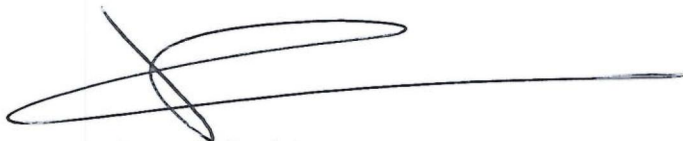
Ernst & Young S.A. is a member of the global Ernst & Young organisation. Our annual confirmation covers all relationships between Ernst & Young and its associated entities (hereafter "Ernst & Young") and eDreams ODIGEO and its affiliates (hereafter "eDreams Group") that may reasonably be thought to bear on our independence.

On the basis of procedures implemented within our practice, we confirm that we have not identified any situation or risk likely to affect our independence as the Réviseur d'Entreprises Agréé of eDreams Group for the financial year ended 31 March 2018 and as of the date of this letter within the terms of the rules of conduct applicable in Luxembourg.

As requested by applicable rules and regulations concerning the audit profession, we are attaching a schedule with the details of additional services provided by Ernst & Young during the period covered by this independence confirmation.

This confirmation is intended solely for the information and use of the Audit Committee of the Board of Directors, management, and others within the Company and should not be used for any other purposes

Ernst & Young
Société Anonyme
Cabinet de révision agréé



Bruno Di Bartolomeo

List of services provided to eDreams ODIGEO, which are additional to the audit engagement:

Name of the entity to which the services are provided	Description of the services provided	Fees
eDreams ODIGEO	Agreed upon procedures	EUR 92,600
Opodo Limited	VAT, Tax consulting and ATOL reporting	EUR 50,829
Opodo GMBH	Tax consulting	EUR 12,110
Vacaciones eDreams SL	Review FS standalone in English	EUR 1,800
Travellink	Dynapack audit	EUR 2,539
eDreams SRL	Quarterly audit and tax declaration	EUR 5,075
eDreams SRL	Covenants	EUR 6,500
Total		EUR 171,453