

Information for General Accident Preference Shareholders

General Accident plc

Unaudited results for the six months ended 30 June 2008

These results are published for the benefit of preference shareholders of General Accident plc ("the Company"). The preference shares have remained listed following the merger of the Company with Commercial Union plc in June 1998 to form CGU plc (CGU), and the subsequent merger of CGU with Norwich Union plc in May 2000 to form Aviva plc (formerly CGNU plc).

The income of the Company consists primarily of interest received on an inter-company loan to its parent, Aviva plc.

Equity shareholders' funds, including preference shares, of the Aviva Group, prepared using accounting policies under IFRS, decreased during the period by £1,319 million to £11,730 million at 30 June 2008. IFRS operating profit of the Aviva Group was £1,233 million (six months to 30 June 2007 restated: £1,151 million) and net operating cash inflows in 2008 were £3,179 million (six months to 30 June 2007 restated: £1,831 million).

Summarised income statement

	Unaudited results 6 months to 30 June 2008 £m	Unaudited results 6 months to 30 June 2007 £m
Statutory results		
Finance income	390	371
Total income	390	371
Finance costs	–	(20)
Profit on ordinary activities before tax	390	351
Tax on profit on ordinary activities	(111)	(105)
Profit for the period	279	246

Summarised balance sheet

	Unaudited 30 June 2008 £m	Unaudited 30 June 2007 £m
Total assets	14,530	14,516
Equity attributable to ordinary shareholders	13,933	13,894
Preference share capital	250	250
Total equity	14,183	14,144
Other liabilities	347	372
Total equity and liabilities	14,530	14,516

Statement of changes in equity

	Unaudited results 6 months to 30 June 2008 £m
Total equity at 1 January 2008	13,985
Profit for the period	279
Dividends	(81)
Total equity at 30 June 2008	14,183

Summarised cash flow statement

	Unaudited 6 months to 30 June 2008 £m	Unaudited 6 months to 30 June 2007 £m
Net cash flow from operating activities	–	–
Net cash flow from investing activities	–	–
Net cash flow from financing activities	(15)	(4)
Decrease in cash and cash equivalents	(15)	(4)

Basis of preparation

The results for the six months to 30 June 2008 have been prepared on the basis of the accounting policies set out in the Company's 2007 Annual Report and Accounts. The interim accounts do not constitute statutory accounts as defined by Section 240 of the Companies Act 1985. The auditor has reported on the 2007 accounts and the report was unqualified and did not contain a statement under Section 237(2) or (3) of the Companies Act 1985. The Company's 2007 Report and Accounts have been filed with the Registrar of Companies.

The unaudited results of Aviva plc for the six months ended 30 June 2008 are available on application to the Group Company Secretary, Aviva plc, St. Helen's, 1 Undershaft, London EC3P 3DQ. A copy can also be found on the Aviva plc website at www.aviva.com.

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