

Information for General Accident Preference Shareholders

General accident plc

Unaudited results for the six months ended 30 June 2007

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, increased during the period by £1,219 million to £12,595 million at 30 June 2007. IFRS operating profit of the Aviva Group was stable at £1,375 million (six months to 30 June 2006: £1,376 million) and net operating cash inflows in 2007 were £1,239 million (six months to 30 June 2006: £2,102million).

Summarised income statement

	Unaudited results 6 months to 30 June 2007 £m	Unaudited results 6 months to 30 June 2006 £m
Statutory results		
Finance income	371	487
Total income	371	487
Finance costs	(20)	(16)
Profit on ordinary activities before tax	351	471
Tax on profit on ordinary activities	(105)	(138)
Profit for the period	246	333

Summarised balance sheet

	Unaudited 30 June 2007 £m	Unaudited 30 June 2006 £m
Total assets	14,516	19,737
Equity attributable to ordinary shareholders	13,894	13,991
Preference share capital	250	250
Total equity	14,144	14,241
Other liabilities	372	5,496
Total equity and liabilities	14,516	19,737

Statement of changes in equity

	Unaudited results 6 months to 30 June 2007 £m
Total equity at 1 January 2007	13,988
Profit for the period	246
Dividends	(90)
Total equity at 30 June 2007	14,144

Summarised cash flow statement

	Unaudited 6 months to 30 June 2007 £m	Unaudited 6 months to 30 June 2006 £m
Net cash flow from operating activities	–	–
Net cash flow from investing activities	–	–
Net cash flow from financing activities	(4)	(4)
Decrease in cash and cash equivalents	(4)	(4)

Basis of preparation

The results for the six months to 30 June 2007 have been prepared on the basis of the accounting policies set out in the Company's 2006 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 2006 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 2006 Report and Accounts have been filed with the Registrar of Companies.

The unaudited results of Aviva plc for the six months ended 30 June 2007 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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