

INFORMATION FOR GENERAL ACCIDENT PREFERENCE SHAREHOLDERS

GENERAL ACCIDENT PLC **Unaudited results for the six months ended 30 June 2009**

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 for the six months to 30 June 2009 consists of interest received on an inter-company loan to its parent, Aviva plc. The principal risk and uncertainty facing the Company for the remainder of the year is interest rate risk, as the net asset value of the Company’s financial resources is exposed to potential fluctuations in interest rates. Exposure to interest rate risk is managed through the monitoring of several risk measures.

Equity shareholders’ funds, including preference shares, of the Aviva group, prepared using accounting policies under IFRS, decreased during the period by £1,503 million to £10,739 million at 30 June 2009. IFRS operating profit of the Aviva Group was £1,049 million (six months to 30 June 2008: £1,223 million restated) and net operating cash inflows were £3,737 million (six months to 30 June 2008: £3,309 million).

Summarised income statement

Statutory results	Unaudited results 6 months to 30 June 2009 £m	Unaudited results 6 months to 30 June 2008 £m
Finance income	239	390
Total income	239	390
Profit before tax	239	390
Tax on profit	(67)	(111)
Profit for the period	172	279

Summarised statement of financial position	Unaudited 30 June 2009 £m	Unaudited 31 December 2008 £m
Total assets	14,248	14,432
Equity attributable to ordinary shareholders	13,701	13,729
Preference share capital	250	250
Total equity	13,951	13,979
Other liabilities	297	453
Total equity and liabilities	14,248	14,432

Statement of changes in equity	Unaudited results 6 months to 30 June 2009 £m	Unaudited results 6 months to 30 June 2008 £m
Total equity at 1 January	13,979	13,985
Profit for the period	172	279
Dividends	(200)	(81)
Total equity at 30 June	13,951	14,183

Summarised statement of cash flow	Unaudited 6 months to 30 June 2009 £m	Unaudited 6 months to 30 June 2008 £m
Net cash flow from operating activities	-	-
Net cash flow from investing activities	-	-
Net cash flow from financing activities	-	(15)
Decrease in cash and cash equivalents	-	(15)

Basis of preparation

The results for the six months to 30 June 2009 have been prepared on the basis of the accounting policies set out in the Company's 2008 Annual Report and Accounts. The interim accounts do not constitute statutory accounts as defined by section 434 of the Companies Act 2006. The auditor has reported on the 2008 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 2008 Report and Accounts have been filed with the Registrar of Companies.

The results for the six months are unaudited.

The results of Aviva plc for the six months ended 30 June 2009 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.

Responsibility statement

The directors confirm that, to the best of each person's knowledge:

- (a) the Company financial statements in this report, which have been prepared in accordance with IFRS as adopted by the EU, International Financial Reporting Interpretations Committee's interpretation and those parts of the Companies Act 1985 applicable to companies reporting under IFRS, give a true and fair view of the assets, liabilities, financial position and results of the Company; and
- (b) the management report contained in this report includes a fair review of the development and performance of the business and the position of the Company, together with a description of the principal risks and uncertainties that it faces.

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