

PanAust Sustainability Report 2013 Global Reporting Initiative INDEX

Application Level A+

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
Standard Disclosures PART 1: Profile disclosures				
Strategy and				
		2013 disclosure		
1.1	Statement from the most senior decision-maker of the organisation	Fully	4-7	Chairman and Managing Director's Review
1.2	Description of key impacts, risks, and opportunities	Fully	2-3, 4-7, 11-22, 24-25	Materiality, Chairman and Managing Director's Review, Governance
Organisational Profile				
2.1	Name of the organisation	Fully	i	Company Profile
2.2	Primary brands, products, and/or services	Fully	i, 18	Company Profile, Product Stewardship
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures	Fully	i, 16	Company Profile, PanAust Sustainability Organisational Chart 2013
2.4	Location of organisation's headquarters	Fully	i	Company Profile
2.5	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	Fully	i	Company Profile
2.6	Nature of ownership and legal form	Fully	i	Company Profile
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)	Fully	19	Product Stewardship
2.8	Scale of the reporting organisation	Fully	i, 2-3, 57	Company Profile, Materiality/Scope, Our People, PanAust Annual Report 2013
2.9	Significant changes during the reporting period regarding size, structure, or ownership	Fully	i	Company Profile
2.10	Awards received in the reporting period	Fully	4-7	Chairman and Managing Director Review
Report Parameters				
3.1	Reporting period (eg. fiscal/calendar year) for information provided	Fully	2	Materiality/Scope
3.2	Date of most recent previous report (if any)	Fully	2	Materiality/Scope
3.3	Reporting cycle (annual, biennial, etc.)	Fully	2	Materiality/Scope
3.4	Contact point for questions regarding the report or its contents	Fully	2	Materiality/Scope
3.5	Process for defining report content	Fully	2 - 3	Materiality/Scope
3.6	Boundary of the report (eg. countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance	Fully	2	Materiality/Scope
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope)	Fully	2	Materiality/Scope
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations	Fully	2	Materiality/Scope
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols	Fully	2	Materiality/Scope
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (eg. mergers/acquisitions, change of base years/periods, nature of business, measurement methods)	Fully	i	Company Profile

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3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	Fully	2	Materiality/Scope (some tables in other sections include footnotes where reporting procedures have changed over time to better reflect the growing business)
3.12	Table identifying the location of the Standard Disclosures in the report	Fully	website	www.panaustralian.com.au/reports
3.13	Policy and current practice with regard to seeking external assurance for the report	Fully	2, 66	Materiality/Scope, Assurance Statement
Governance, Commitments, and Engagement				
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight	Fully	11-12	Governance
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	Fully	11	Governance
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	Fully	11, 67	Governance
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Fully	13, 28-29	Governance
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance)	Fully	11-13, PanAust Annual Report 2013 (23-44)	Governance
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	Fully	11	Governance
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics	Fully	11	Governance
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	Fully	8-22	Vision and Values, Governance
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles	Fully	8-22	Governance
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance	Fully	11	Governance
4.11	Explanation of whether and how the Precautionary Approach or Principle is addressed by the organisation	Fully	21	Governance
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	Fully	13	Governance
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic	Fully	13-15	Governance; PanAust does not hold positions in any governance bodies or committees and does not provides substantive funding beyond routine membership dues to any external organisation
4.14	List of stakeholder groups engaged by the organisation	Fully	28-29	Social Performance
4.15	Basis for identification and selection of stakeholders with whom to engage	Fully	28-29	Social Performance

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	Fully	2, 27-30	Materiality/Scope, Social Performance
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting	Fully	28-29	Social Performance
Standard Disclosures PART II: Disclosures on Management Approach (DMAs)				
DMA EC	Disclosure on Management Approach EC	Fully	6, 30-32	Chairman and Managing Director's Review, Annual Report
DMA EN	Disclosure on Management Approach EN	Fully	21-25, 43-49	Governance, Environmental Performance
DMA LA	Disclosure on Management Approach LA	Fully	23-25, 51-55, 57-63	Governance, Health and Safety, Our People
DMA HR	Disclosure on Management Approach HR	Fully	17, 57-63	Governance, Our People
DMA SO	Disclosure on Management Approach SO	Fully	23-25, 27-41	Governance, Social Performance
DMA PR	Disclosure on Management Approach PR	Fully	18, 43	Governance, Environmental Performance
Standard Disclosures PART III: Performance Indicators				
Economic performance				
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	Fully	15, 32, 35-41	Governance, Social Performance
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Partially	48-49	Environmental Performance; PanAust sites are not currently exposed or affected by any carbon related regulatory risks. Regulatory changes are anticipated to occur over time, with advance notice, allowing PanAust sites adequate time to adjust to requirements and at this point is not considered a material risk issue
EC3	Coverage of the organisation's defined benefit plan obligations	Not	n/a	Our People; the aggregate total of plan coverage is zero
EC4	Significant financial assistance received from government	Fully	1, 30, 32-36	Company Profile, Annual Report 2013; PanAust does not receive any significant financial assistance from Governments in Australia, Chile, Laos or Thailand
Market presence				
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	Not	n/a	Not deemed material in 2013; the range is not reported as it is not considered material for PanAust; salary benchmarking is used to determine salaries, rather than local minimum wage
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	Fully	30-41	Social Performance
EC7	Procedures for local hiring and proportion of senior management and workforce hired from the local community at significant locations of operation	Partially	59	Our People
Indirect economic impacts				
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	Fully	27-32, 30-41	Governance, Social Performance

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	Fully	27-32, 30-41	Social Performance
Environmental				
Materials				
EN1	Materials used by weight or volume	Not	n/a	Not deemed material; materials used (such as explosives, grinding media etc) are not considered material in the context of the operations; note that energy consumption is addressed in the Environmental Performance; refer to the 2011 Sustainability Report for indicative materials used
EN2	Percentage of materials used that are recycled input materials	Not	n/a	Not deemed material
Energy				
EN3	Direct energy consumption by primary energy source	Fully	49	Environmental Performance
EN4	Indirect energy consumption by primary source	Fully	49	Environmental Performance
EN5	Energy saved due to conservation and efficiency improvements	Fully	48,49	Environmental Performance
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	Not	45, 46	PanAust's product is concentrate an intermediate product used by other industry and not a final product
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	Not	45, 46	Nil quantifiable initiatives were available for reporting during the period; work is focussing on savings in direct energy consumption.
Water				
EN8	Total water withdrawal by source	Fully	44	Environmental Performance
EN9	Water sources significantly affected by withdrawal of water	Partially	44	Environmental Performance; impact assessments are used to identify significant sources rather than m3 for this reason we do not report the total number of significantly affected water sources by type, indicating size in m3
EN10	Percentage and total volume of water recycled and reused	Fully	44	Environmental Performance
Biodiversity				
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not	n/a	In 2013, biodiversity impacts were not deemed material as no areas of conservation value were disturbed; PanAust approach to biodiversity is outlined in the 2011 Sustainability Report
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	Not	n/a	Not deemed material; see comment against EN11
MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	Fully	48	Environmental Performance
EN13	Habitats protected or restored	Not	n/a	Not deemed material; see comment against EN11
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	Not	n/a	Not deemed material; see comment against EN11
MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	Not	n/a	Not deemed material; see comment against EN11
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	Not	n/a	Not deemed material; see comment against EN11
Emissions, effluents and waste				
EN16	Total direct and indirect greenhouse gas emissions by weight	Fully	48,49	Environmental Performance
EN17	Other relevant indirect greenhouse gas emissions by weight	Fully	48,49	Environmental Performance
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	Partially	48,49	Environmental Performance
EN19	Emissions of ozone-depleting substances by weight	Fully	n/a	Not deemed material; no ozone depleting substances used by the Company, hence total emissions of ozone depleting substances by weight was zero in 2013.

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
EN20	NOx, SOx, and other significant air emissions by type and weight	Partially	49	Environmental Performance (dust); NOx and Sox emissions were not deemed material in the reporting year; the baseline SOx and NOx emissions are calculated for the business on an annual basis and the emissions did not significantly change from 2012.
EN21	Total water discharge by quality and destination	Fully	44	Environmental Performance
EN22	Total weight of waste by type and disposal method	Not	n/a	General waste was not deemed material in the context of the tailings waste generation and ARD management
MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	Fully	44	Environmental Performance; the total amount of waste (hazardous and non-hazardous) in tonnes by type for composting is not applicable
EN23	Total number and volume of significant spills	Fully	43	Environmental Performance; nil significant incidents occurred in the reporting period
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	Not	n/a	Not deemed material; as prescribed by the Basel Convention, the Company does not recycle or ship any hazardous waste internationally
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff	Not	n/a	Not deemed material; PanAust's operations do not discharge to water-bodies or habitats of high biodiversity value; discharges are stringently managed to IFC requirements and background conditions so that there is no significant affect to water-bodies discharged to
Products and services				
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	Fully	18	Governance
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	Not	n/a	Not deemed material; PanAust products are sold in bulk and not packaged for the end customer
Compliance				
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Fully	17, 43	Governance, Environmental Performance
Transport				
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	Fully	43,48-49, 53	Environmental Performance
Overall				
EN30	Total environmental protection expenditures and investments by type	Not	n/a	Not deemed material
Social: Labour Practices and Decent Work				
Employment				
LA1	Total workforce by employment type, employment contract, and region	Fully	57-61	Our People
LA2	Total number and rate of employee turnover by age group, gender, and region	Partially	59	Our People; note that ethnicity is of greater relevant in the region in which we are operating so we report on ethnicity instead
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Not	n/a	Not deemed as material in 2013. Refer to 2012 Sustainability Report. Part-time employees receive the same benefits as full-time employees; temporary workers are engaged for jobs that are not afforded the same benefits due to their limited ability to be able to contribute to production and long-term company growth
LA15	Return to work and retention rates after parental leave, by gender.	Not	n/a	Not deemed material in 2013.
Labour/management relations				

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
LA4	Percentage of employees covered by collective bargaining agreements	Not	n/a	Not applicable; no collective bargaining agreements
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements	Not	n/a	No collective bargaining agreements in place; communications take place directly between employer and employee
MM4	Number of strikes and lock-outs exceeding one week's duration, by country	Not	n/a	Not significant; data has been captured but it is not considered material
Occupational health and safety				
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	Not	n/a	Not deemed material in 2013; refer to the 2012 Sustainability Report for detail on this
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Partially	51, 52, 68	Health and Safety, Glossary
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	Partially	38-39, 54, 61	Social Performance, Health and Safety, Our People, and 2011 Sustainability Report; note that further work will occur in this area in 2013 with the OHH personnel and facilities
LA9	Health and safety topics covered in formal agreements with trade unions	Not	n/a	GRI Index; not applicable, no collective bargaining agreements; the site selects topics based on incident trends and as identified through risk management programs and associated job specific training matrices
Training and education				
LA10	Average hours of training per year per employee by employee category	Partially	61	Our People; skills development programs to support our local workforce in Laos is a greater focus and is more relevant for the stakeholders of the country in which we primarily operate; gender has been added to be collected as part of the breakdown for next year to establish a baseline
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Fully	38-41, 61-63	Social Performance, Our People; employees considering retirement are eligible for participation in community development programs and training
LA12	Percentage of employees receiving regular performance and career development reviews	Fully	n/a	All employees receive a review, regardless of gender; data has been captured but is not considered material; refer to 2011 Sustainability Report
Diversity and equal opportunity				
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Partially	11, 12, 59	Our People and Governance; age is not considered material; ethnicity would replace age in terms of our area of focus; data has been captured but is not considered material
Equal remuneration for women and men				
LA14	Ratio of basic salary of men to women by employee category	Not	n/a	Gender is not a factor for determining basic salary for PanAust and is not meaningful to aggregate the ratio of men to women; data has been captured but is not considered material; salaries are set according to salary benchmarking, skills, experience and the labour market from which we are hiring, as well as individual performance
Social: Human Rights				
Investment and procurement practices				
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	Partially	13, 54-55	Governance, Health and Safety. Contracts with PanAust include a requirement for suppliers to behave in accordance with The PanAust Way which details obligations with regards to Human Rights.
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	Partially	54-55	Health and Safety
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Fully	17, 61-63	Our People
Non-discrimination				
HR4	Total number of incidents of discrimination and actions taken	Not	n/a	Data has been captured but is not considered material

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
Freedom of association and collective bargaining				
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	Partially	54-55	Health and Safety includes position around freedom of association; no collective bargaining agreements; refer to 2011 Sustainability Report
Child labour				
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour	Not	n/a	Not deemed as a material issue in 2013. PanAust minimises the risk of inadvertently hiring underage workers (child labour) by adhering to rigorous recruitment processes.
Forced and compulsory labour				
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour	Fully	54-55	Health and Safety
Security practices				
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations	Fully	54-55	Health and Safety
Indigenous rights				
MM5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities	Fully	27, 54-55, 59-61	Social Performance, Health and Safety, Our People
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	Fully	54-55	Health and Safety
Assessment				
HR10	Total number of incidents of violations involving rights of indigenous people and actions taken.	Fully	I, 30-31	Social Performance
Remediation				
HR11	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Partially	13, 54-55	Governance, Health and Safety
Social: Society				
Community				
SO1 (MMSS)	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	Fully	19-21, 23-25, 27-41, 48	Governance, Social Performance; community development programs are selected with the consideration of the impacts on communities for closure; closure plans and the Enterprise Risk Management process are used to consider impacts to local communities and community development programs on eventual mine closure; Environmental Performance
SO1 (G3-1)	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Fully	21, 22, 27 - 32, 38, 48, 55	Governance, Social Performance, Environmental Performance
MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples	Fully	30-32	Social Performance
MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes	Fully	30-32	Social Performance
S09	Operations with significant potential or actual negative impacts on local communities.	Fully	27, 30-33,	Social Performance
S10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Partially	27, 30-33,	Social Performance
Artisanal and small-scale mining				

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
MM8	Number (and percentage) or company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	Not	n/a	In 2013, ASM was not considered material; refer to the 2011 Sustainability Report for detail
Resettlement				
MM9	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process	Not	n/a	Social Performance; no resettlement undertaken to date
Closure planning				
MM10	Number and percentage of operations with closure plans	Fully	48	Environmental Performance; refer to 2011 Sustainability Report, 2013 Annual Report (p92)
Corruption				
SO2	Percentage and total number of business units analysed for risks related to corruption.	Fully	17	Governance
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures.	Partially	17	Governance
SO4	Actions taken in response to incidents of corruption.	Fully	17	Governance
Public policy				
SO5	Public policy positions and participation in public policy development and lobbying	Fully	13. 18	Governance
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	Fully	18	Governance
Anti-competitive behaviour				
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	Fully	17	Governance
Compliance				
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Fully	17	Governance
Social: Product Responsibility				
Materials Stewardship				
MM11	Programs and progress relating to materials stewardship	Partially	18	Governance; not deemed as material
Customer health and safety				
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	Not	n/a	Not applicable to PanAust; products being copper and gold concentrate and gold doré
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	Fully	18	Governance
Product and service labelling				
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	Fully	18	Governance; sourcing of components of the products is not a requirement of the MSDS procedures; service information is not relevant
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Fully	18	Governance
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	Partially	18	Governance
Marketing communications				
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	Not	n/a	Not applicable to PanAust products being copper and gold concentrate and gold doré.

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Reason for omission
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	Fully	18	Governance, "There were no incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship in 2013."
Customer privacy				
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Fully	18	Governance
Compliance				
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Fully	17	Governance