**Observations:**

* Annual Reports – Regulatory changes (with details and reasons)
  + Amendments to existing regulations
  + New Regulations
* To detect amendments – 2 types of regulatory documents
  + General – Footnotes (inserted, removed, substituted)
    - Acts -> Regulatory Documents
  + (**Amendment**) - Amended regulations mentioned
* Immediate amendments detection
  + Circulars for amendments (161) – Modifications specified from the previous amendment
* Detailed reasoning – Concept papers
  + Proposed Amendments (Reasoning, Issue identified)