CLAIMS

1. A polishing composition comprising:
an abrasive;
a load reducer;
a water-soluble polymer;
a basic compound; and
water,
wherein the following expression is satisfied:
$A \times B/C < 2.8$,
where A is a contact angle of a 0.1 mass % aqueous solution of the load reducer relative to a surface of a glass epoxy resin plate with a surface roughness Ra of 3.0 nm, B is a surface tension of a 0.1 mass % aqueous solution of the load reducer, and C is a molecular weight of the load reducer,
wherein the load reducer is a polymer comprising an ether bond.

2. The polishing composition according to claim 1, wherein the polymer further comprises an alkyl group (R), ethylene oxy group (EO) or glyceryl group (R′).

3. The polishing composition according to claim 1, wherein the load reducer is a polymer comprising a propyl group and an ether bond.

4. The polishing composition according to claim 1, wherein the water-soluble polymer is hydoxyethyl cellulose.