(C) curing the cast polyurethane resin composition to form a polyurethane resin.

4. The method according to claim 3, wherein the step (A) includes stirring a first component in the tank in the presence of a nonreactive gas, wherein the first component contains an isocyanate group-containing compound and a silicone surfactant, so that the nonreactive gas is dispersed as fine bubbles to form a bubble dispersion liquid; and mixing a second component with the formed bubble dispersion liquid to form the polyurethane resin composition to be held in the tank, wherein the second component contains an active hydrogen group-containing compound.

~~5. A polishing pad obtained by the production method according to claim 3.~~

~~6. A method for manufacturing a semiconductor device, comprising a step of polishing a surface of a semiconductor wafer using the polishing pad according to claim 5.~~