

## Abstract

Provided are a polishing pad which remedies the problem of scratches occurring when a conventional hard (dry) polishing pad is used, which is excellent in polishing rate and polishing uniformity, and which can be used for not only primary polishing but also finish polishing, and a manufacturing method therefor. The polishing pad is a polishing pad for polishing a semiconductor device, comprising a polishing layer having a polyurethane-polyurea resin foam containing substantially spherical cells, wherein an M-component of the polyurethane-polyurea resin foam has a spin-spin relaxation time  $T_2$  of 160 to 260  $\mu\text{s}$ , the polyurethane-polyurea resin foam has a storage elastic modulus  $E'$  of 1 to 30 MPa, the storage elastic modulus  $E'$  being measured at 40°C with an initial load of 10 g, a strain range of 0.01 to 4%, and a measuring frequency of 0.2 Hz in a tensile mode, and the polyurethane-polyurea resin foam has a density  $D$  in a range from 0.30 to 0.60  $\text{g/cm}^3$ .