ABSTRACT OF THE DISCLOSURE:

A method for polishing or texturing a magnetic disc, comprises bringing a tape traveled in a predetermined direction and made of fibers having a fineness of not more than 0.1 denier, and a slurry containing polishing grains dispersed therein, into contact with a substrate of the magnetic disc. Such method has an extremely low surface roughness (Ra) and an extremely low maximum projection height (Rp) with an excellent high accuracy, thereby efficiently producing a magnetic recording medium which is free from head crash and errors upon reading and writing of information.