CLAIMS

1. A cosmetic comprising polyurethane foam in which a cosmetic composition is impregnated, wherein the polyurethane of the polyurethane foam comprises an ether group and an ester group in a molar ratio of 4:6 to 6:4, the cosmetic composition has a water content of 35 wt% or less, and the threshold shear stress at which storage modulus (G')=loss modulus (G") is in a range of 1 Pa to 20 Pa.

2. The cosmetic of claim 1, wherein the water content of the cosmetic composition is 20 to 35 wt%.

3. The cosmetic of claim 1, wherein the water content of the cosmetic composition is 20 to 30 wt%.

4. The cosmetic of claim 1, wherein the water content of the cosmetic composition is 25 to 30 wt%.

5. The cosmetic of claim 1, wherein the threshold shear stress of the cosmetic composition is 10 Pa or less.

6. The cosmetic of claim 1, wherein the threshold shear stress of the cosmetic composition is 5 Pa or less.

7. The cosmetic of claim 1, wherein the cosmetic composition is $3 \leq G'/G'' \leq 10$ under a shear stress of 1 Pa.

8. The cosmetic of claim 1, wherein the cosmetic composition comprises an oil phase component and an aqueous phase component, and the weight ratio of the oil phase component to the aqueous phase component is in a range of 0.9 to 1.1.

9. The cosmetic of claim 1, wherein the cosmetic composition comprises a main emulsifying agent and an auxiliary emulsifying agent, and the weight ratio of the main emulsifying agent and the auxiliary emulsifying agent is in a range of 3:1 to 4:1.

10. The cosmetic of claim 9, wherein the main emulsifying agent comprises at least one substance selected from the group consisting of lauryl PEG-10 tris (trimethylsiloxy) silylethyl dimethicone, lauryl PEG-9 polydimethyl siloxyethyl dimethicone and cetyl PEG/PPG-10/1 dimethicone.

11. The cosmetic of claim 9, wherein the auxiliary emulsifying agent comprises at least one of PEG-10 dimethicone and sorbitan isostearate.

12. The cosmetic of claim 1, wherein the hardness after impregnating the polyurethane foam is 20 to 35.

13. The cosmetic of claim 1, wherein the hardness change rate before and after impregnation with respect to the hardness of the polyurethane foam before impregnation is 45% or less.