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amount of 30 to 80% by weight based on the total weight of the composition for the lower layer, and the upper one being a composition comprising a resin obtained by irradiating an ultraviolet-curing compound with ultraviolet light so that it cures, said protective layer having a total thickness in the range of from 2 to 30 μm , and said upper layer having an elasticity modulus in the range of from 1×10^{-7} to 1×10^{-11} kg/mm^2 .

2. A flexible magnetic disc as claimed in claim 1, wherein said upper layer comprises a particulate matting agent.

3. A flexible magnetic disc as claimed in claim 2, wherein said matting agent is contained in an amount of 1 to 50% by weight based on the total weight of the composition for the upper layer.

4. A flexible magnetic disc as claimed in claim 1, wherein said upper layer has the elasticity modulus of 1×10^{-7} to 1×10^{-11} kg/mm^2 .

5. A flexible magnetic disc comprising a protective layer on the periphery of a central hole, wherein said protective layer comprises two layers, the lower one of said two layers being a composition comprising a particulate pigment having a particle diameter in the range of

from 0.01 to 5 μm and a vehicle selected from the group consisting of a drying oil, a semidrying oil, a drying oil-modified resin and a semidrying oil-modified resin, said vehicle being contained in an amount of 30 to 30% by weight based on the total weight of the composition for the lower layer, and the upper one being a composition comprising a resin obtained by irradiating an ultraviolet-curing compound with ultraviolet light so that it cures, said protective layer having a total thickness in the range of from 2 to 30 μm , and said upper layer having an elasticity modulus in the range of from 1×10^{-7} to 1×10^{-11} kg/mm^2 .

6. A flexible magnetic disc as claimed in claim 5, wherein said upper layer comprises a particulate matting agent.

7. A flexible magnetic discs as claimed in claim 4, wherein said matting agent is contained in an amount of 1 to 50% by weight based on the total weight of the composition for the upper layer.

8. A flexible magnetic disc as claimed in claim 5, wherein said upper layer has the elasticity modulus of 1×10^{-7} to 1×10^{-11} kg/m^2 .

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