- (26) Tasmādākāša utpannalī šabdatanmātrarūpakalī / bhavet sparšātmako vāyustejorūpātmakanī punalī //
- (27) Jalain rasātmakam paścāt tato gandhātmikā dharā / śabdaikaguņa ākāśo vāyussparšaravānvitah
- (28) Sabdasparšarūpaguņam teja ityucyate budhaili / šabdasparšarūparasairāpo vedaguņāh smṛtāḥ //
- (29) Sabdasparšarūparasagandhaiḥ paňcaguṇā dharā / tebhyobhavan mahatsūṭram yallingam paricakṣate //

(30) Šarvātmakam tat samproktam sūkṣmadeho5yamātmanaḥ / avyaktam kāraņo dehaḥ sa coktaḥ pūrvameva hi //

(From this primordial principle the five elements (pancabhūtas) were born. The first of these is ether which is the element of sound because sound travels through ether (śabda-tanmātra-rūpa). Then air (vāyu) gave rise to the sense of touch and so air is called sparśarūpa. This vāyu again gave rise to Agni (Vāyoragnih). Then came water which corresponds to the sense of taste (rasarūpa). From water came earth which is gandharūpa (the source of smell) (Udakādbhūmiḥ). Ākāśa (ether) has only one guņa, namely sound. Vāyu (air) has two gunas-Sabda and Sparsa (Sound and touch). Agni has three gunas: -rūpa, śabda and sparśa. Jalam (water) has four gunas—śabda, sparśa, rūpa, and rasa. The last element—earth—has five gunas—śabda, sparsa, rūpa, rasa and gandha. From these five tanmātrās is born the linga-śarīra or sūksma-śarīra).

(31) Yasmin jagadbījarūpam sthitam lingodbhavo yataḥ / tataḥ sthūlāni bhūtāni pañcīkaraṇamārgataḥ //

(32) Pañcasamkhyāni jāyante tatprakārastvathocyate / pūrvoktāni ca bhūtāni pratyekam vibhajeddvidhā //

(The jagat (universe) remained in embryo form (bijarūpa) in these pañcatanmātrās. Then by the process of Pañcīkaraṇa all the gross material objects were created. These pañcabhūtas were first divided into two (each was divided into two). Then by a process of the combination of these ten parts different substances were born as detailed in the following stanzas.

(33) Ekaikam bhāgamekasya caturdhā vibhajed gire / svasvetaradvitīyāmse yojanāt pañca pañca te //

(Each half of each of these five bhūtas is again subdivided into four parts. These 1/8 parts are joined to the other halves and by combining them in other fractions the material bodies (sthūlaśarīras) of all beings are made).

(34) Tatkāryam ca virāţ dehaḥ sthūladeho yamātmanaḥ / pañcabhūtasthasatvāmsaiḥ śrotrādīnām samudbhavaḥ // Virātdeha (Cosmic body) is the sum total of these individual material bodies. The inner conscience and bodily organs like ear etc. originate from the gentle and pure aspects of the five elements.

(35) Jnānendriyāṇām rājendra! pratyekam militaistu taili / antaḥkaraṇamekam syād vrttibhedāccaturvidham //

(36) Yadā tu samkalpavikalpakṛtyam tadābhavettanmana ityabhikhyam / syād buddhisamjñam ca yadā pravetti suniścitam samśayahīnarūpam //

(37) Anusandhānarūpam taccittani ca parikīrtitam / aham kṛtyātmavṛttyā tu tadahanikāratāni gaṭam

(Antaḥkaraṇa, due to differences in state assumes four forms. When once conception and doubt arise in a subject, then it is called mind. When there is no doubt, but there is assuredness it is called understanding (buddhi). The function of examining a subject again and over again belongs to citta. To think of 'I' is egoism or ahamkāra).

(38) Teṣāṁ rajoṁśairjātāni Kramāt karmendriyāṇi ca / pratyekaṁ militaistaistu prāṇo bhavati pañcadhā //

(39) Hrdi prāņo gudespāno nābhisthastu samānakah / kaņţhadesepyudānassyādvyānah sarvasarīragah //

(From the coarse (rājasic) aspects of the five senseorgans originate the five organs of action like word, foot, hand, excretory and the genital organ, and also the five prāṇas (breaths) called prāṇa, apāna, samāna, udāna and vyāṇa. Prāṇa is located in the heart, apāna in the anus, samāna in the nābhi (navel) udāna in the throat and vyāṇa all over the body).

(40) Jňānendriyāņi pañcaiva pañcakarmendriyāņi ca / prāņādi pañcakam caiva dhiyā ca sahitam manaḥ //

(41) Etat sūksmasarīram syān mama lingam yaducyate / Tatra yā prakrtih proktā sā rājan dvividhā smṛtā //

(Organs of knowlege 5, of actions 5, and prānas 5, and buddhi 1, mind 1, the body is composed of these 17 factors). This forms the Sūkṣmaṣarīra whose prakṛti is two-fold (as mentioned below).

(42) Satvātmikā tu māyā syādavidyā guņamiśritā / svāśrayam yā tu samrakṣet sā māyeti nigadyate //

One is pure māyā and the other is avidyā possessing properties).

- (43) Tasyām yat pratibimbamsyādbimbabhūtasya cesituḥ sa Īsvaraḥ samākhyātaḥ svāsrayajñānavān paraḥ //
- (44) Sarvajñah sarvakartā ca sarvānugrahakārakah / avidyāyām tu yat kimcit pratibimbam nagādhipa //