



# Analysis of the Compatibility of SDGs with Development Goals Based on Divine Principles

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## INTRODUCTION

The United Nations mooted the ideas of Sustainable Development Goals [SDGs] in 2015. Yet the concept of sustainable development is not new to the primary and secondary sources of Islam. With the demise of the Ottoman Empire, almost all of the superseding states changed their institutions in parallel to the idea of Westernization, even though the majority of their population were still Muslims. Therefore, the teachings of Islam lost ground and were relegated from institutional levels to individual

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levels. Thus, institutions in the Islamic world were transformed into a status where they relied largely on ideas and innovations from their corresponding Western institutions, which have long remained in pioneering positions for decades (Helvacioğlu et al. 2020). Apparently, many ideas from the Western world have been imported by the Muslim world after these ideas were well entrenched in the West. Such is the adoption of sustainable development by the governments of Muslim societies, which has happened lately too (Aburounia and Sexton 2006, p. 763).

Sustainable development is considered as a re-discovery by the Western world, since they were finally able to generate the idea as an outcome of social, economic and environmental drawbacks through the end of the twentieth century. Although sustainable development is a concept introduced by the Western world in the late 1980s, it is not a new concept to Islam, which, in theory and practice, has its roots in the sustainable development principles enshrined in the primary sources of Islam for ages (Aburounia and Sexton 2006, p. 757). The original institutions of Islamic societies have had a strong foundation in the practice of this concept. This arises from the responsibility approach between human-creator, human-human and human-environment relationships guided by the divine principles (Dariah et al. 2016, p. 159). Muslims as a general principle and as a norm care and worry for others, a behaviour that emanates from their religious philosophy that does not discriminate others in all good dealings. Therefore, SDGs, or any other sustainable developments concept, are part of these good dealings in Islam.

Islamic societies are expected to take the opportunity to evaluate and lead sustainable development concept, and thus supporting SDGs. Divine principles will provide the basis regarding any activities related to SDGs. Muslims shall therefore refrain from expecting solutions from Western institutions to prepare for them a what to-do list on SDGs. Instead, they should derive principles, ideals and key features related to these goals from divine principles. Past Islamic civilizations are full of SDG-related examples and guidelines. So, revisiting SDGs in relation to sustainable development based on divine principles shall be an important step towards the right direction. There are few literatures that have discussed the concept of sustainable development and SDGs from Islamic perspectives. These works are largely informative, normative and suggestive.

## REVIEW OF RELATED WORKS

There are few studies that have discussed the relationships between divine principles, development, sustainability and SDGs. These studies are largely descriptive focusing on concepts and philosophies of divine principles, sustainable development and to a lesser degree SDGs. For example, Kahf (2002) argues for the operationalization of divine principles at the institutional levels. He explained that utilizing divine revelation only at the spiritual level without operationalizing it at the institutional level would hamper the realization of actual progress and development and would keep the reforms called for by the divine guidance static behind the curtains. He substantiated his arguments with the verses 13:11 and 8:53 from Qur'an, that "Verily never will God change the condition of a people until they change what is in themselves" and thus God will never change the condition of the people towards progress and development unless they change what is in their own soul.

In the same vein, Marti (2018) opined that divine principles need to be operationalized. As a background, she relates that economic, social and ecological crisis arises from the selfish lifestyle of human being, that is, incompatible with the universal balance and harmony. The core issue is not the physical pollution but the mind's pollution. Unconsciousness and unawareness in moral values transform a human being into a harmful creature against other humans, non-human beings and even the future habitants of the Earth. She thinks that listing the verses of Qur'an about the natural life or the hadith about cleanness, protection of animals, prohibiting the extravagancy is not sufficient commitments from Muslims for sustainability.

Marti (2018)'s view is shared by Sarkawi et al.'s (2016) who examined the issue of sustainability from Islamic perspective. They reviewed the concept of sustainability based on its three dimensions [economic, social and environment]. They concluded that sustainability is part of Islamic perspective, especially in relation to the environment. Meanwhile, Aburounia and Sexton (2006, p. 757) explained that sustainable development is a concept introduced by the Western world in the late 1980s, yet it is not a new concept to Islam. They explained that Islam had long since included the main ideas of Sustainable Development Goals in its primary sources both in principles and in practice.

There is a dearth of literature that discussed SDGs from Islamic perspective. One important recent study about the approach for SDGs in

Islamic perspective is conducted by Dariah, Salleh and Shafiai in 2016. They argue that SDGs cannot fully fulfil the basic needs of humans without including the spiritual components and divine principles as the main determinants for development. They conclude that human ideals can only be manifest through spiritual development from divine revelation and humans with such ideals can play a significant role in social and environmental awareness, and they can develop attitudes and behaviours that will lead to the success of SDGs. In another study, Aliyev and Aslanlı (2015, p. 43) consider SDGs as neither products nor projects with a beginning or ending, but ongoing processes of exploring and binging solutions to economic, social and environmental problems of today and tomorrow. Human problems can be overcome from various sources of solutions. One such source is divine principles, which can provide important inputs to SDGs when they are accepted and included in the evaluation process of SDGs (Aliyev and Aslanlı 2015, p. 43).

Moreover, SDGs are supposed to encompass both material and moral dimension to bring a long-run development to humanity (Ajanovic 2017, p. 6). Meanwhile, Ahmed et al. (2015) describe the finance-related divine principles of Islam as supportive, socially-inclusive, environmentally-friendly and developmental, with the ability to reveal the activities for the achievement of SDGs. However, they also emphasize that the contribution of Islamic institutions to SDGs has been lower than its potential in practical terms (p. 30).

## SDGs AND THEIR PHILOSOPHIES

As stated in section one above, SDGs were mooted by the United Nations in 2015. SDGs succeeded in the Millennium Development Goals (MDGs), which was announced by the United Nations during the last 20 years. The eight goals embodied in MDGs were global development agendas determined in 2000 and were to last until 2015. The seventeen Sustainable Development Goals (SDGs), mooted in 2015 to last until 2030, are updated and expanded versions of MDSs, and thus, SDGs have taken over the unfinished business of MDG. The seventeen goals of SDGs and their explanations are reproduced in Table 5.1 below. This will be followed by a discussion on the philosophy of SDGs.

Sustainable Development Goals are well-acknowledged concepts for humanity to stay focused on their course to progress and development. They embody a philosophy that harmonizes the economic, social and

**Table 5.1** Seventeen goals of SDGs and their explanation

<i>No</i>	<i>Goal</i>	<i>Explanation</i>
Goal 1	No Poverty:	End poverty in all its forms, everywhere
Goal 2	Zero Hunger:	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Good Health and Well-Being:	Ensure healthy lives and promote well-being for all
Goal 4	Quality Education:	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all at all ages
Goal 5	Gender Equality:	Achieve gender equality and empower all women and girls
Goal 6	Clean Water and Sanitation:	Ensure available and sustainable management of water and sanitation for all
Goal 7	Affordable and Clean Energy:	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8	Good Jobs and Economic Growth:	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9	Industry, Innovation and Infrastructure:	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10	Reduced Inequalities:	Reduce inequality within and among countries
Goal 11	Sustainable Cities and Communities:	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12	Responsible Consumption and Production:	Ensure sustainable consumption and production patterns
Goal 13	Climate Action:	Take urgent action to combat climate change and its impacts
Goal 14	Life Below Water:	Conserve and sustainably use the oceans, seas and marine resources for sustainable development

(continued)

**Table 5.1** (continued)

<i>No</i>	<i>Goal</i>	<i>Explanation</i>
Goal 15	Life on Land:	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16	Peace, Justice and Strong Institutions:	Promote peaceful and inclusive societies for SD, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17	Partnerships for the Goals:	A successful SD agenda requires partnerships between governments, the private sector and civil society

environmental dimensions of sustainable development. SDGs try to bring awareness that human activities shall be undertaken in the context of a holistic approach balancing between economic, social and environmental sustainability issues. None of these three dimensions should be neglected, traded off between each other or preferred over the other. The word sustainability refers to a continuous balance between these dimensions, while the word development refers to continuous progress. Sustainable development requires a yardstick and benchmark to measure its performances as it progresses from past, present and future. Of course, there are several ways of measuring the progress to determine if the balance between the three dimensions is sustained or not. It is worth noting that no matter how high the progress is in one dimension, still sustainable development should be measured as a balanced progress encompassing all the dimensions, regionally and globally.

Any form of development strategies that extend to the future requires targets and methods for measuring their achievement. The Sustainable Development Goals (SDGs) have formulated such targets for themselves. SDGs make human beings think about sustainable development in their own environments and remove obstacles to economic, social and environmental sustainability. SDGs create a bridge of sustainability between the present generations and future generations as the present generations are supposed to generate proper activities of sustainable development

without compromising the abilities of future generations. Hence, fundamentally SDGs are both destinations and means that interpret, motivate and activate development towards economic, social and environmental sustainability. SDGs are the measures to address the common problems of humanity and to seek solutions for them. According to KPMC International (2015), SDGs serve as a worldwide memorandum which guides the institutions in their core businesses towards achieving economic, social and environmental sustainability.

Unless SDGs are acknowledged and enhanced at the national and institutional levels, it would be slow to achieve a significant improvement in the expected outcomes. National strategy that includes development plans, policies and regulations is necessary for achieving any of the SDGs (Ahmed, Contribution of Islamic Finance to the 2030 Agenda for Sustainable Development, 2017). Any idea and activity related to sustainable development that finds its place among institutions or nations would be disseminated to the public through policies and regulations. SDGs' ability to transcend time and space on economic, social and environmental dimensions depends on learning from each other. The good practices of an institution or a nation should be made accessible to other institutions and nations on a common platform. Sometimes an economic sustainability problem in an Asian country can be solved by a practice in a European country. And sometimes a local NGO may inspire a multinational company about an issue of long-term environmental concern.

If SDGs claim to have a worldwide philosophy, this means that they shall focus on the common basics of all in the world instead of limited specific issues of some. That brings us to a major assumption that SDGs aim at determining and considering the basics of life. Basic economic, social and environmental measures and their progress are the primary aims of SDGs. However, those basics must be tracked and evaluated globally. A progress in one aspect of life in a region is necessary but not sufficient for a worldwide sustainable life. Special cases and isolated issues of excessive luxuries cannot be considered the aim of SDGs, whose objectives are assumed to accommodate a shared vision and the idea of the basic needs that make the world a better place. Everyone breathing on the Earth has to be aware of the impacts of his own existence on others free from the borders and governments. SDGs help all stakeholders to detect if their social, economic and natural environment is retrogressive or progressive and to overcome any obstacles of meeting their basic human needs. SDGs

enable people to formulate interactions, trade-offs and mutual reinforcements between the three dimensions of sustainable development. SDGs create a systematic action plan within the three dimensions. In short, they help people to make their development decisions sustainable. SDGs create a systematic action plan for balancing the three dimensions (Purvis et al. 2018, p. 692) (Fig. 5.1).

## COMPATIBILITY OF SDGs WITH SUSTAINABLE DEVELOPMENT BASED ON DIVINE PRINCIPLES

Kahf (2002) thinks that “the real challenge in the Muslim countries today is to develop new behavioural patterns of governance”. He emphasizes that SDGs can only be achieved by “culture-friendly, development-motivating, societal institutions and policies” (p. 61). The success of the SDGs is expected to be even greater when the efforts equipped with divine principles and supported by institutional or political structures (Dariah et al. 2016, p. 165).

### *Divine Principles Relative to Sustainable Development*

Islam encourages human beings to utilize earthly resources for production, consumption and distribution of wealth among all people. Such utilization is guided by divine principles from revelation and practices through observations. Islam looks at human being, regardless of their innate qualities and features, as an integrated whole. Human being is guided by the divine message of Allah (swt) in Qur’an and Sunnah, for using and distributing earthly resources to achieve salvation (Kahf 2014, pp. 6–9). According to Martı (2018), Islam establishes a universal ethical code for human beings to guide their attitudes, decisions and behaviours towards other humans, non-human beings and future livings on the Earth.

The following are some of the main principles that are derived from the divine messages of Allah (swt) in Qur’an and Sunnah which have relevance to SDGs. Firstly, the Oneness of Allah (swt). Based on this concept, Allah (swt) is the only supreme and humans are noble creations of Allah (swt). The attitude, decision and behaviours of humans shall be based on and emanate from divine messages by Allah (swt). Secondly, the Obedience to Allah (swt). Any quality and superiority among humans vary with their attitudes, decisions and behaviours towards worshipping

Allah. The more a believer avoids associating partners with Allah (swt) and works in His obedience, the higher is his status in the sight of Allah (swt). Thirdly, the Human Equality. All humans in the past, present and future are equal in the sight of Allah (swt) just like the teeth of a comb. No privileges are granted to anybody over others. Divine principles of Islam promote sustainability for all mankind, irrespective of whether one is a believer or not, and therefore, professing religion is not a limitation for the implementation of divine principles (Sarkawi et al. 2016, pp. 115–116).

Fourthly, the Vicegerency of Allah (swt) on Earth. The universe is created for mankind, and humans are given the advantage of benefiting from all its resources. Working and managing the resources for one's own benefits and for the benefits of others is a divine command upon all humanity. It is not confined to specific race, colour, religion or class. Availing resources is the task of every human being, believers or otherwise. Human beings need to be aware of their empowerment from Allah (swt) and act accordingly. Everything is a trust to human beings by Allah (swt), and they cannot imagine about the universe without the control of Allah (swt) (Martı 2018, s. 7–8). There are some key elements related to the vicegerency duty that need to be reflected upon:

- a. Wisdom (Hikmah): It represents a common effort to knowingly and willingly take wisdom from all nationalities and internalize it. The cross-fertilization of inclusive knowledge, encouraged by the divine principles, is a critical element of turning societies into sustainable communities that accept sustainability as a way of life.
- b. Justice (Adl): It is the sine qua non foundation of any good governing structure that represents a sustainable willpower based on human rights in broadest terms, emphasized by the divine principles.
- c. Public Interest (Maslahah): It represents the public consensus that concludes the good for everyone based on the divine principles. This element forms a middle ground for all local and global communities.
- d. Renewal and Innovation (Tecdid): It represents the intellectual capital and efforts derived from the divine revelation and guidance, to be used to solve the existing and emerging problems of humanity. It enables a continuous renewal process of methods for sustainable development (Aliyev and Aslanlı 2015, p. 43).

Fifthly, Accountability in front of Allah (swt). Everything that is done by an individual affects him or her and others that preceded him or her, his or her contemporary, and those that succeed him or her. There will be resurrection and a day of judgement where all individuals are held accountable for their deeds and rewarded accordingly. All actions of life, including the economic, social and environmental activities, are also forms of worship. Helping a poor person, facilitating the marriage of a couple, forestation, among others, are activities that invite the pleasure of Allah (swt). The Qur'an deems progress and development as good action (Kahf, Sustainable Development in Muslim Countries, 2002, p. 61). On the other hand, the distribution of wealth and the use of resources change from time to time between individuals, nations and generations. Human beings are responsible and held accountable for the usage of what they acquired within these given periods.

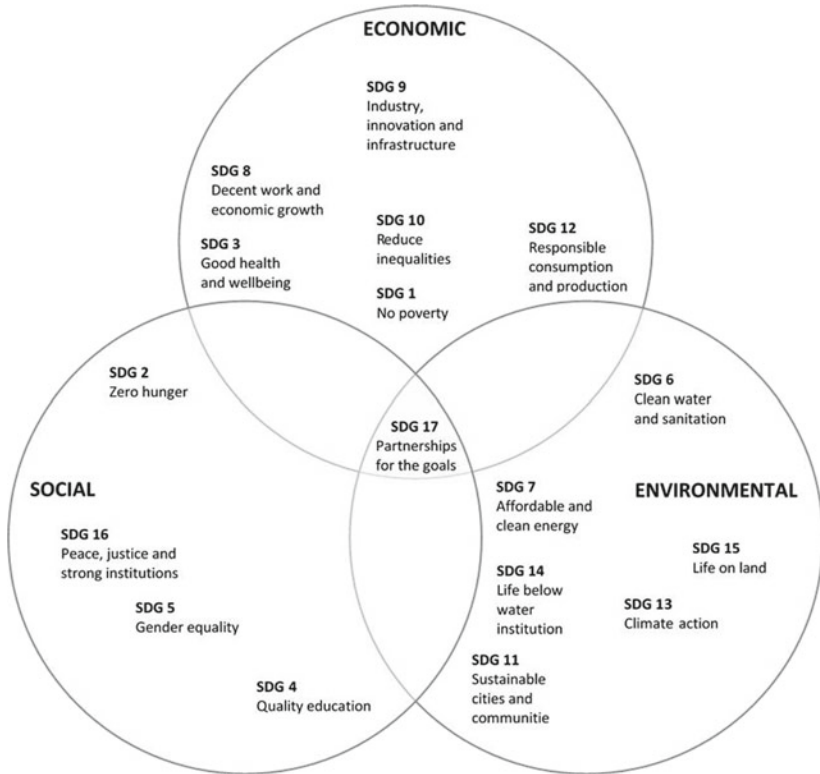
### *Compatibility of SDGs with Sustainable Development Based on Al-Maqasid*

The previous sections discussed the philosophy and concept of SDGs as well as the divine principles in relation to sustainable development. This section focuses on determining and analysing the compatibility of SDGs with sustainable development concepts based on divine principles. To facilitate to the reader, the section is structured into four subsections to discuss the compatibility of SDGs with sustainable development concepts based on divine principles. These four subsections are: the concept of Maslahah, the concept of needs, the concept of limitations and the concept of objectives.

#### *The Concept of Maslahah*

Maslahah or well-being is the pillar of divine principle related to the objective of Shari'ah. Broadly speaking, every activity, including development, must aim at achieving Maslahah and avoid Mafسادah (harm). Maslahah extends to human, society and the environment. In relation to SDGs, Maslahah encompasses all the three dimensions: economic, social and environment. The scholar of Maqasid al-Shari'ah has categorized Maslahah into three:

- Necessities (dharûrriyât); that are essential or indispensable
- Conveniencies (hâjiyyât); that are complementary to the necessities



**Fig. 5.1** The Venn-diagram Model applied of SDG Goals (*Note* The dimensions of SD are mostly shown with simple illustrations, such as Venn-diagram model, Russian-doll model, 3-pillar model or wedding cake model, to reflect the jointly balanced pillars of SD. Here, the preferred illustration for the SDGs are Venn-diagram model)

Beautifications (tahsîniyyât); that are comforts and embellishments. (Kahf 2014)

These three categories of Maslahah create the basis of legal decisions, rulings and judgements independently, and they don't require additional reference for judgement. The necessities must be secured by the state, legal system, society and members of society (Orman 2018). On the other hand, conveniences and beautifications require additional references

for judgement, and they are conditions for individual preferences (Kahf 2014). This key approach of Islamic tradition opens the main gate for us to approach and evaluate the compatibility of SDGs to sustainable development based on divine principles.

The activities of humans shall care and foster environment and protect human rights based on the divine principles of Maslahah. Therefore, today's activities for meeting the economic, social and environmental needs shall ensure that they do not compromise the necessities (dharuriyyat) of life in social, environmental and economic field in future (Aburounia and Sexton 2006). This view overlaps SDGs' point of origin perfectly. SDGs can be identified in two basic concepts according to the Brundtland Report: "the concept of needs" and "the concept of limitations" (WCED 2019, p. 41). These two concepts are the key terms that relate SDGs to the divine principles. The first one is to seek the compatibility of the intention of SDGs, while the second one is to seek the compatibility of the method of activities for achieving SDGs. An additional concept must be pointed when looking at the compatibility of SDGs based on the divine principles. That's the "concept of objectives" structured onto the other two concepts. This concept is to seek the compatibility of the outcome of activities for achieving SDGs.

### *The Concept of Needs*

SDGs are introduced within the concept of needs as the essentials of the people living in poverty and those essentials must be supplied as a priority (WCED 2019, p. 41). The essentials are common and usually do not change between nations and cultures: an honourable life with sufficient water, food, dress, shelter and health care and the ability to develop to obtain these necessities by an individual within a community without causing harm to anyone.

In parallel to this, the necessities (dharuriyyat) mentioned in the first level of Maslahah are the point of origin to every economic, social and environmental behaviour, activity and transaction of human beings. Therefore, Islamic law addresses these basic needs as a must to be supplied for all human beings. This creates a right on the needy members of the society and the members with abilities are entitled to meet the needs of others in this manner. Today's wealthy can fall into poverty tomorrow and today's needy can be converted to tomorrow's benevolent. People will be questioned about how they behaved in their good and bad circumstances.

The concept of needs (*dharuriyyat*) helps us to determine the extent of SDGs needs and their priorities in relation to our economic, social and environmental aspects. Any SDG needs must be carefully defined, understood and evaluated based on this concept so that it does not lead to any wrong activity or outcome from the beginning.

#### *The Concept of Limitations*

SDGs are introduced within the idea of limitations assuming that the environment's capacity of supplying essentials of today and tomorrow is insufficient due to unfair distribution and excessive consumption. SDGs imply limitations on natural resources imposed by the technological and social structure that considers the ability of the Earth to negate the effects of human activities. That's why technological and social improvement shall be balanced with the ecological changes (WCED 2019, pp. 16, 41).

Divine principles oblige human being to seek the pleasure of Allah (swt) in their every economic behaviour, activity and transaction. According to the Qur'an, the path to the pleasure of God is through adding value to human life and serving other human beings. This philanthropic and altruistic approach embedded in the concept of divine principles is supposed to be the internal limitation in parallel to the external physical limitations addressed by SDGs. Divine principles put a limitation on consumption by calling humans to avoid extravagance and consume modestly (Kahf, Sustainable Development in Muslim Countries, 2002, p. 21). Higher rates of savings create an internal resource for investments and philanthropic activities which attract the pleasure and blessing of Allah (swt). This allows sustainable development to achieve wider welfare both in material and in moral terms. The concept of limitations helps to determine how to achieve SDGs in economic, social and natural environment. Any activity planned for achieving an SDG must be evaluated based on this concept without losing the essence and intention of SDG.

#### *The Concept of Objectives*

It is a known fact that sustainable development operationalizes its objectives through SDGs. SDGs serve as a global compass that guides economic, social and environmental life (KPMG International 2015, p. 11). No matter how many goals are determined, their common objective is to build a sustainable human life on the three dimensions: environmental, social and economic at the same time. The fundamental

rights of human beings can only be provided in a social, economic and natural environment that permits a quality life with “dignity and well-being” (WCED 2019, p. 271).

The major teaching of Islam that is revealed by Allah (swt) created humans as the highest of all creatures in the universe, and all other creations are subservient to humans to achieve their main goal of knowing, loving and obeying Allah. Therefore, humans shall make the best use of all the things controlled by them, with the sense of accountability and justice.

Since the divine principles cover all the human-related actions and ideas, they offer more than any other economic, social and natural system offer. It is not a surprise to have some common objectives between the divine principles and other human systems. However, the outcome must not contradict the clear rules of Islamic tenets, which are always for the benefit of human being even though they don’t understand it. Establishing justice and respect for human dignity must be positioned as the first and best outcome of SDGs.

There are five commonly accepted objectives under divine principles known as “*Maqasidal-Shari’ah*”. These five basic objectives correspond to basic human needs. Therefore, they are aspects to be considered for the constitution of SDGs. The objectives of SDGs must aspire to preserve and sustain at least one of the elements listed below:

1. Preservation of faith/religion (deen)
2. Preservation of life (nafs)
3. Preservation of mind/intellect (aql)
4. Preservation of lineage/progeny (nasl)
5. Preservation of wealth/property (mâl) (Dariah et al. 2016, p. 161).

The concept of objectives helps us to determine what SDGs could achieve in the economic, social and environment and provides the benchmark for the progress of SDGs. Any activity planned for achieving an SDG must be evaluated based on this concept without leading to any unwanted and unproductive outcome in the end.

## CONCLUSION AND THE WAY FORWARD

This chapter initially addressed the origins of sustainable development tracing how the Western world discovered it, and the chapter pointed out the reasons for the Islamic world adopting this concept late. Due to world politics and wars, Muslim communities abandoned their institutional structure, which embodies the main concepts of sustainable development. The scattered relations of Muslim communities and the political and economic hegemony of the Western powers resulted in an import of alien concepts to Muslim institutions. SDGs were also imported in stock and barrel.

Therefore, there is a need for developing a methodology of assessing SDGs based on divine principles that shall guide Muslims to understand their objectives and motives. Even though a set of goals for sustainability are defined by a collective international structure, they must be analysed with reference to divine principles for being claimed as universal and useful. Such analysis is not only confined to the definition of SDGs but also extends to their methods and objectives. Similarly, steps taken for achieving SDGs must also be questioned for their compatibility with divine principles.

Following the categorization of current SDGs, based on the supportive concepts between SDG and divine principles, a three-step assessment process is suggested in this paper, for evaluating the determination, implementation and objectives of SDGs. As discussed in the last section of this paper, SDGs relate to divine principles in three main concepts:

1. The Concept of Needs.
2. The Concept of Limitations.
3. The Concept of Objectives.

Therefore, the issues of compatibility of all existing and future SDGs with the divine principles could be evaluated based on these three steps of concepts. Firstly, the intention of an SDG must be evaluated based on the concept of needs. Secondly, the method of achieving an SDG must be evaluated based on the concept of limitations. Lastly, the outcome of achieving the SDG must be evaluated based on the concept of objectives.

Muslim nations have a chance to play a significant role in the achievement of SDGs with reference to their divine principles that bring an

inclusive approach to all human-creator, human-human and human-environment relationships. There is a huge area for Muslims to reflect and highlight their abilities on SDGs. This shall trigger a win-win process globally when the Islamic governments, Muslim communities and Muslim businessmen discover their potential to contribute to the achievement of SDGs based on the divine principles and the international communities take the advantage of bringing such dimensions to the attention of SDGs to policymakers.

The common problems of our world cannot be solved without enabling the contributions of all cultures. All the opportunities shall be seriously considered and discussed with their pros and cons, and so divine principles should not be left out given their huge potentials and contributions to development. The divine principles shall be recognized and examined closely through all current and possible future SDG themes. The SDGs will offer a positive impact worldwide as they are defined and applied in connection with the divine principles. Muslim communities shall embrace SDGs based on divine principles into their business and life and track their practical measures to introduce their contributions and improvements on SDGs to the world.

Taking all these suggestions into considerations would have far-reaching outcomes for SDGs. Firstly, global institutions would be encouraged to involve Muslim stakeholders more in their discussion and decision processes. Secondly, it would activate Muslim communities on SDGs and increase their involvement. Thirdly, Muslim stakeholders would be highly motivated to implement the process of SDGs compatible with divine principles. Finally, there will be increasing attention and interest on divine sources of Islam in relation to SDGs. All these are in line with the notion that inclusive partnerships built upon principles and values, a shared vision and shared goals that place people and the planet at the centre are needed at the global, regional, national and local level (KPMG International 2015).

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