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Assessment of the investment attractiveness of agricultural enterprises

Abstract. Investment attractiveness of Ukrainian agricultural enterprises is a strategic factor for mobilizing capital, restoring production, and ensuring long-term sustainability in the context of post-conflict recovery and global market transformation. The study focuses on financial diagnostics, innovation capacity, structural consolidation, and external support mechanisms.

Problem statement. The main problem lies in the lack of standardized investment evaluation models, limited access to capital, and uneven policy implementation. Enterprises face challenges related to infrastructure damage, climate risks, and disrupted logistics, which complicate investment decision-making.

Unresolved aspects of the problem. Key unresolved issues include landmine contamination, import dependence, and insufficient integration of innovation indicators into investment models. The impact of digital technologies, export infrastructure, and state support on investment attractiveness requires further analysis.

Purpose of the article. To develop a comprehensive framework for assessing the investment attractiveness of agricultural enterprises, combining financial indicators, innovation potential, external risks, and policy factors.

Presentation of the main material. The article analyzes profitability, liquidity, and leverage metrics, trends in fixed asset investment, and the role of medium and large enterprises in sectoral consolidation. It examines export dynamics, import substitution, and instruments of state support. Special attention is paid to AgTech innovations, precision farming, and risk mitigation strategies supported by international donors.

Conclusions. Despite wartime challenges, Ukrainian agriculture demonstrates resilience and investment potential. A comprehensive evaluation approach enhances informed capital allocation, supports modernization, and strengthens competitiveness in domestic and international markets.

Keywords: *investment attractiveness, agriculture, financial indicators, innovation, risk assessment, state support, Ukraine, post-conflict economy.*

JEL classification: Q14, G32, O13, H25.

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Introduction. In the current conditions of post-conflict recovery and economic instability, the investment attractiveness of Ukrainian agricultural enterprises becomes a decisive factor for mobilizing capital, restoring production, and ensuring long-term sectoral sustainability. The agricultural sector plays a strategic role in Ukraine's economy, contributing significantly to GDP and foreign exchange earnings, while simultaneously facing unprecedented challenges related to infrastructure damage, market volatility, and geopolitical risks. These conditions require enterprises to demonstrate financial resilience, innovation capacity, and adaptability to attract both domestic and international investors. Investment attractiveness integrates a wide range of indicators — from profitability and liquidity metrics to structural consolidation, export infrastructure, and state support mechanisms. The growing importance of digital technologies, precision farming, and AgTech solutions further transforms the investment landscape, introducing new opportunities and risks. Therefore, research into the investment attractiveness of agricultural enterprises — its financial diagnostics, structural dynamics, innovation potential, and external policy factors — is essential for developing effective strategies of capital allocation and enhancing the competitiveness of the sector in a complex and uncertain economic environment.

Literature review. The investment attractiveness of agricultural enterprises is a multidimensional concept that integrates financial, structural, and institutional factors. Recent studies emphasize the need for comprehensive methodological approaches that reflect both macroeconomic trends and micro-level enterprise dynamics.

Mazurkevych I. (2023) systematizes existing methodological approaches to evaluating investment attractiveness in the agro-industrial complex. The author highlights the influence of war-related disruptions and the need for adaptive models that account for sector-specific risks. Her work emphasizes the limitations of traditional financial indicators and calls for integrated assessment frameworks that include innovation, logistics, and policy support.

Kuzminova O. and Yaroshenko K. (2023) analyze the investment climate of Ukraine and propose strategic directions for its activation. Their study outlines the institutional weaknesses and legal uncertainties that hinder investment flows, while also identifying opportunities for strengthening domestic investment mechanisms and improving the banking system's efficiency.

Avercheva N. and Zubik D. (2024) provide a detailed economic assessment of investment inflows into Ukraine's agricultural sector. Using SWOT analysis, they identify key strengths of the domestic agro-industrial complex that could attract foreign investors in the post-war recovery period. Their findings underscore the importance of restoring agricultural infrastructure and machinery to enhance sectoral competitiveness.

Popova O., Kotsiubynska L., and Skubii O. (2023) focus on the dynamics of capital investment in agriculture during wartime. They examine the structure of investment resources by economic activity and funding sources, offering insights into the resilience of agricultural enterprises and the factors influencing their investment performance.

Levandivskyi O., Balaniuk I., Matkovskyi P., and Matskiv V. (2023) explore the role of resource potential in shaping investment attractiveness. Their research emphasizes the need for structural reforms, technological modernization, and the development of regional agro-service infrastructure to support sustainable growth in the agricultural sector.

Dankevych A. et al. (2023) investigate the bioenergy potential of agricultural biomass, particularly sunflower husks, as a driver of investment in renewable energy within agriculture. Their work demonstrates how circular economy principles and energy substitution strategies can enhance both ecological sustainability and investment appeal.

Ostapenko R. et al. (2025) analyze current financial trends to optimize investment activity in Ukraine. They highlight the growing role of precision agriculture and artificial intelligence in improving productivity and attracting capital, while also addressing geopolitical risks and the need for portfolio diversification.

These studies collectively demonstrate that the investment attractiveness of agricultural enterprises depends not only on financial metrics but also on innovation capacity, infrastructure

resilience, and institutional support. The integration of sector-specific risks, such as landmine contamination and climate volatility, into investment models is essential for informed decision-making in Ukraine's post-conflict economy.

Purpose, objectives and research methods. The purpose of the study is to substantiate the investment attractiveness of Ukrainian agricultural enterprises under conditions of post-conflict recovery, economic instability, and global market transformation. The agricultural sector, being a strategic component of Ukraine's economy, requires a comprehensive evaluation framework that integrates financial performance, structural dynamics, innovation capacity, and external policy support.

Achieving this purpose involves solving the following research objectives:

- to analyze key financial indicators (profitability, liquidity, asset and equity efficiency) that determine the investment attractiveness of agricultural enterprises;
- to examine trends in fixed asset investment, infrastructure modernization, and consolidation of medium and large enterprises under wartime constraints;
- to assess the impact of external factors—export activity, import dependence, and state support mechanisms—on the formation of investment potential;
- to characterize the innovation capacity of the agricultural sector, including the adoption of digital technologies, precision farming, and AgTech solutions;
- to evaluate risks associated with landmine contamination, logistical disruptions, climate volatility, and the effectiveness of mitigation mechanisms supported by state and international donors.

The study applies methods of system analysis, comparative benchmarking, structural diagnostics, expert evaluation, and inductive generalization. The methodological framework is based on an interdisciplinary approach that combines investment analysis, agribusiness management, public policy, and risk assessment theories. This allows for a comprehensive understanding of both quantitative metrics and qualitative strategic factors shaping the investment landscape in Ukrainian agriculture.

Research results. Investment attractiveness for Ukrainian agricultural enterprises is a complex framework assessing potential returns, risks, and strategic value in the agricultural sector, which is vital for Ukraine's economy. Contributing over 40% of foreign exchange earnings and 10-12% of GDP, investment decisions are significant for domestic and international stakeholders. Assessing investment attractiveness is particularly important given the unique role of the agricultural sector in ensuring global food security and in post-conflict recovery processes. Despite war-related losses over $80 billion and major infrastructure damage, opportunities arise from Ukraine's extensive arable land, established export infrastructure, and strong global demand for agricultural products. Investors are increasingly keen on agro-processing, logistics, and agricultural technology, while navigating the risks of ongoing security threats and economic instability. This assessment framework becomes essential for informed capital allocation in a sector that, despite challenges, holds substantial potential for returns amid significant uncertainties (InVenture, n.d., 2025).

To justify investment decisions, it is necessary to refer to quantitative financial indicators that allow assessing the effectiveness of agricultural enterprises in difficult conditions. Profitability metrics serve as fundamental indicators for assessing investment attractiveness in Ukrainian agricultural enterprises, providing crucial insights into operational efficiency and financial performance during the challenging 2024-2025 period. Key profitability ratios including gross profit margin, net profit margin, operating profit margin, return on assets (ROA), and return on equity (ROE) collectively measure a company's ability to generate profit from sales, manage operational costs, and effectively utilize equity and assets. These metrics have become particularly significant for Ukrainian agricultural enterprises as they navigate wartime conditions while maintaining competitiveness in global markets. Current data suggests that despite operational

challenges, many Ukrainian agricultural enterprises have maintained relatively stable profit margins due to strong global demand for agricultural products and effective cost management strategies implemented during the crisis period (Ryzhikova et al., 2025). The summary profitability indicators are presented in the table 1, which allows comparing the industry averages with generally accepted benchmarks.

Table 1. Profitability indicators of Ukrainian agricultural enterprises compared to industry benchmarks

Profitability Metric	Industry Benchmark 2024	Ukrainian Agriculture Average	Trend Direction
Gross Profit Margin	25-35%	28-32%	Stable
Net Profit Margin	8-15%	10-18%	Improving
Operating Profit Margin	12-20%	15-22%	Volatile
Return on Assets (ROA)	5-12%	8-14%	Recovering
Return on Equity (ROE)	10-18%	12-20%	Positive

Source: constructed using (Ryzhikova et al., 2025).

In addition to profitability indicators, it is worth paying attention to the investment activity of enterprises, which demonstrates their ability to adapt to new conditions.

Ukrainian agricultural enterprises show resilience in fixed asset investment amid wartime constraints, reflecting sector confidence and long-term growth. Investment patterns for 2024-2025 focus on essential infrastructure, facility modernization, and selective expansion in safer areas. Lower interest rates and improving investor confidence drive targeted investments in data-intensive technologies, processing, and logistics. Manufacturing experiences steady investment, while agricultural technology and supply chain management sectors attract significant capital, demonstrating adaptation to evolving operational needs (Danyliuk et al., 2025).

In this context, it is also important to take into account structural changes in the agricultural sector, in particular the consolidation of enterprises. In 2024-2025, Ukraine's medium and large agricultural enterprises faced significant changes due to wartime disruptions, leading to consolidation trends. Defined by the OECD, medium-sized (50-249 employees) and large enterprises (250+ employees) dominate agricultural output. Despite a decrease in their numbers from conflict-related closures, surviving enterprises have gained market share and enhanced production capacity, resulting in improved efficiency and financial performance, making them more appealing to investors seeking stable opportunities (InVenture, 2025).

Thus, analysis of financial indicators allows us to form an overall picture of investment attractiveness, which is supplemented by an assessment of the financial stability of enterprises. Financial performance trends across these quantitative indicators reveal a complex but generally positive investment landscape for Ukrainian agricultural enterprises in 2024-2025. The combination of maintained profitability, strategic fixed asset investments, enterprise consolidation, and increased industrial production share creates a compelling case for investment attractiveness despite ongoing challenges. Earnings per share (EPS) and price-to-earnings (P/E) ratios for publicly traded agricultural companies have shown improvement, reflecting market confidence in the sector's long-term prospects. Liquidity indicators such as current ratios and operating cash flow ratios demonstrate that well-managed agricultural enterprises maintain adequate short-term financial health, while debt-to-equity ratios indicate prudent financial leverage management during uncertain times, collectively supporting the sector's investment appeal for both domestic and international investors (Bazaluk et al., 2025). The following table 2 illustrates these financial stability indicators over time.

Table 2. Analysis of financial stability and efficiency of agricultural enterprises in comparison with industry standards

Financial Health Indicator	2024 Average	2023 Average	Industry Standard	Assessment
Current Ratio	1.8	1.6	1.5-2.0	Good
Debt-to-Equity Ratio	0.45	0.52	0.3-0.6	Acceptable
Operating Cash Flow Ratio	0.28	0.24	0.25-0.40	Improving
EPS Growth	12%	8%	5-15%	Strong

Source: constructed using (Bazaluk et al., 2025)

In addition to quantitative indicators, investment attractiveness is influenced by external qualitative factors, which should be considered separately. The agricultural sector's contribution to Ukraine's GDP represents a fundamental pillar of investment attractiveness, demonstrating the sector's critical role in economic stability and growth potential during the 2024-2025 reconstruction period. Agriculture's substantial 10-12% contribution to Ukraine's GDP, combined with its generation of over 40% of foreign exchange earnings, signals robust employment potential, stable income sources, and a foundation for related agro-industrial development that collectively attracts both domestic and international investors. This significant GDP contribution becomes particularly compelling in the post-conflict context, as it demonstrates the sector's resilience and capacity to maintain economic output despite extraordinary challenges. The sector's ability to sustain such a substantial economic contribution while supporting rural livelihoods and driving tradeable surplus creates a strong foundation for investor confidence, especially when combined with government policies that encourage modernization and commercial farming practices (Farmonaut, 2025).

The alignment of foreign trade with investment interests is another important factor shaping the attractiveness of the agricultural sector. Export volumes in Ukrainian agriculture indicate global competitiveness and market access, influencing investment decisions through revenue potential and market integration. Ukraine's status as a major grain exporter, with solid infrastructure and trade ties, instills investor confidence in foreign currency generation and market retention. However, conflicts have disrupted logistics, causing port blockades and necessitating alternative routes, presenting both challenges and opportunities. This sector's export focus attracts investment by signaling growth and underscores the need for logistics modernization and infrastructure development for competitive advantage (European Central Bank, 2025). For a better understanding of the impact of export factors on investment attractiveness, it is worth referring to the comparative table 3, which shows changes before and after 2022.

Table 3. The impact of changes in export infrastructure and market conditions on investment decisions in the agricultural sector

Export Factor	Pre-2022 Status	2024-2025 Status	Investment Impact	Strategic Priority
Grain Export Volume	60+ million tons	45-50 million tons	Moderate Risk	High
Export Routes	Primarily Black Sea	Diversified corridors	Opportunity	Critical
Market Access	Global reach	EU-focused	Positive	Medium
Infrastructure	Established ports	Damaged/alternative	High Risk	Critical

Source: constructed using (European Central Bank, 2025).

Alongside exports, another important factor is import dependency, which creates both risks and new opportunities for investors. Import dependence in Ukrainian agriculture presents intricate investment challenges, as reliance on imports for machinery, fertilizers, and technology affects resilience and risk. Ongoing conflict and supply chain issues disrupt this dependence, leading to opportunities for local production and import substitution. High import reliance heightens sensitivity to price fluctuations and supply disruptions, influencing investor interest. The current climate has spurred a focus on investments that enhance domestic capabilities, such as machinery manufacturing and fertilizer production, appealing to those aiming to exploit import substitution trends (IMF, 2025).

To compensate for the risks associated with import dependence and logistical challenges, the state is actively introducing incentives to support investment activity. State intervention via tax incentives and support programs is crucial for enhancing agricultural investment attractiveness in Ukraine for 2024-2025. The government has implemented tax incentives like reduced VAT rates, simplified taxation for agricultural enterprises, and accelerated depreciation for equipment and infrastructure. These strategies reflect successful international models, facilitating immediate write-offs and reducing tax burdens. Additionally, state support includes direct subsidies for

modernization, grants for technology adoption, and preferential lending programs, collectively improving the risk-return profile for agricultural investments significantly (Koval et al., 2025). To systematise government support measures, a table 4 is provided showing their impact on investment activity.

Table 4. Instruments of state support for investment activities of agricultural enterprises

State Support Measure	Type	Investment Impact	Beneficiary Scope	Duration
VAT Reduction	Tax Incentive	Cost Reduction	All Enterprises	Ongoing
Accelerated Depreciation	Tax Allowance	Cash Flow Improvement	Equipment Buyers	Permanent
Modernization Grants	Direct Support	Capital Access	Medium/Large Enterprises	2024-2027
Technology Subsidies	Innovation Support	R&D Enhancement	Tech Adopters	Project-based
Preferential Loans	Financial Support	Lower Capital Costs	Qualified Enterprises	Program Duration

Source: constructed using (Koval et al., 2025)

Thus, state policy creates a favourable environment for investment by combining market mechanisms with institutional support. The degree of state intervention in Ukrainian agriculture reflects a balanced approach that supports market mechanisms while providing necessary stability and incentives for investment during the reconstruction period. Government intervention includes strategic support for infrastructure development, research and development initiatives, and market stabilization measures that create a more predictable investment environment without excessive regulatory burden. This approach attracts investors by reducing investment risks through policy support while maintaining market-driven allocation of resources and competitive dynamics. The state's role in facilitating public-private partnerships, supporting technology adoption, and providing risk mitigation mechanisms creates an environment where private investment can flourish alongside strategic government support, making the sector more attractive to both domestic and international investors seeking stable, policy-supported investment opportunities (Husieva et al., 2025).

The combined impact of these qualitative external factors creates a complex but generally favorable investment environment for Ukrainian agriculture in 2024-2025, where strategic government support, strong export potential, and economic importance offset challenges related to import dependence and conflict-related disruptions. Investors are particularly attracted to the sector's demonstrated resilience, substantial economic contribution, and comprehensive policy support framework, while carefully evaluating risks associated with supply chain vulnerabilities and geopolitical uncertainties. The sector's ability to maintain its critical role in GDP generation and export earnings, combined with targeted state interventions and modernization incentives, creates compelling investment opportunities for those willing to navigate the current challenging environment. These factors collectively position Ukrainian agriculture as an attractive investment destination for investors seeking exposure to a strategically important, policy-supported sector with strong fundamentals and significant recovery potential (PwC, 2025).

With state support and macroeconomic stabilization, the agricultural sector's innovative potential is crucial for long-term competitiveness. Ukrainian enterprises are leading in agricultural transformation for 2024-2025 by adopting precision farming and digital technologies, such as drones and GPS machinery, which enhance decision-making and reduce input waste by 15%. Automation is pivotal, featuring autonomous tractors and AI analytics for soil and crop health monitoring. The AgTech startup ecosystem, with leaders like Profeed, attracts significant investments. Government initiatives, including the WINWIN AgroTech strategy, enhance research and venture capital. Trade agreements, like the EU-Ukraine food trade agreement, improve access to international markets, facilitating wheat and maize exports, while targeting revenue diversification in Asia, the Middle East, and Africa. Innovations in biotechnology and blockchain

enhance supply chain transparency, aligning with sustainability goals through 2030 (Horák et al., 2023).

Innovation, in turn, is closely linked to Ukraine's integration into global markets, which opens up new opportunities for exports and attracting investment. Ukrainian agriculture's future development hinges on digital transformation, sustainability, and market integration, attracting investor interest. The sector's emphasis on precision farming and AI-driven analytics enables high-value production and compliance with EU standards. Through international cooperation and modernization of processing, Ukrainian firms enhance competitiveness while pursuing new revenue from carbon credits and organic certification. As the global agri-tech market grows, Ukraine's innovative capacity positions it as a compelling opportunity for investors seeking a technologically advanced, export-oriented agricultural economy with significant growth potential (Shvets, 2025).

However, alongside the prospects, investors must take into account the risks that remain significant in the post-conflict environment. Agricultural investments in Ukraine encounter numerous risks necessitating thorough assessment and mitigation strategies, heightened by challenges from a post-conflict context. Traditional investment risks are intensified by climate and weather uncertainties, market volatility, and financial exposures, creating complex risk profiles. Advanced risk assessment tools now incorporate climate-specific platforms and scenario modeling to evaluate the effects of extreme weather events and price shifts on asset values and yields. This interconnected risk landscape—comprising climate, market, operational, and regulatory factors—forces investors to adopt comprehensive management strategies, including risk avoidance, mitigation, insurance, or acceptance for potentially greater returns.

A particularly critical risk is land contamination by mines, which has a direct impact on investment attractiveness and food security. A critical risk factor is landmine contamination, which significantly damages Ukraine's agricultural viability. Explosive remnants render large farmlands unusable, creating safety threats and leading to the abandonment of productive areas, thus exacerbating food insecurity and local economic loss. Moreover, demining processes can further degrade soil health and water quality, complicating restoration efforts. Consequently, even previously cleared lands may suffer diminished fertility, presenting significant challenges for investors and adversely affecting local economies and national food systems (S&P Global Commodity Insights, 2025).

To address risks, state and international donors are implementing support programs in Ukraine, which vary in their effectiveness based on risk types. International aid plays a crucial role in addressing both traditional agricultural challenges and conflict-specific issues. Programs focus on insurance against revenue shortfalls and market volatility, while also supporting post-conflict needs such as demining and infrastructure development. Despite enhanced funding stabilizing farm income, effectiveness relies on market prices and yield outcomes determined after the agricultural cycle. A comprehensive risk mitigation framework has emerged from integrating international assistance, but funding gaps and continuity concerns threaten long-term success. Traditional market and weather risks receive more structured support than conflict-specific challenges like landmine contamination. While crop insurance and price volatility programs have reduced economic losses, innovative strategies are necessary to handle the unique risks in post-conflict environments. Improved coordination between state and international efforts has led to integrated risk mitigation strategies, yet sustainability and coverage gaps remain. Investors must not only evaluate risks but also analyze the sustainability of mitigation mechanisms. Specialized insurance products can mitigate risks if supported by political commitment and stakeholder coordination, allowing for informed investment decisions despite elevated risks (PRI, 2025).

Discussion. The research results confirm that the investment attractiveness of agricultural enterprises in Ukraine is determined by a combination of financial stability, innovation capacity, structural consolidation, and external policy support. Despite the challenges caused by war-related disruptions, the sector demonstrates resilience through stable profitability indicators, targeted reinvestment in fixed assets, and the consolidation of medium and large enterprises.

Mazurkevych (2023) emphasizes that traditional financial evaluation methods are insufficient in post-conflict conditions and must be complemented by qualitative factors such as innovation, logistics, and institutional support. Her findings support the need for integrated models that reflect the complexity of the agro-industrial sector.

Kuzminova and Yaroshenko (2023) highlight the importance of improving Ukraine's investment climate through legal reforms, institutional strengthening, and the development of domestic investment mechanisms. Their conclusions align with the observed need for predictable regulatory frameworks and transparent governance to reduce investor risks.

Avercheva and Zubik (2024) demonstrate that restoring agricultural infrastructure—particularly machinery, grain storage, and production facilities—is critical for attracting foreign capital. Their SWOT analysis confirms that Ukraine's agro-industrial complex has strong potential for post-war investment, provided that key vulnerabilities are addressed.

Popova, Kotsiubynska, and Skubii (2023) show how wartime conditions have reshaped the structure and sources of capital investment in agriculture. Their analysis of investment dynamics by economic activity and funding sources reveals that enterprises capable of maintaining investment activity under stress are perceived as more attractive.

Levandivskyi et al. (2023) emphasize the role of resource potential and infrastructure modernization in enhancing investment appeal. Their research supports the idea that regional agro-service systems and innovation-driven development are essential for sustainable sectoral growth.

Dankevych et al. (2023) explore the bioenergy potential of agricultural biomass, particularly sunflower husks, as a strategic opportunity for investment in renewable energy. Their findings illustrate how circular economy principles can enhance both ecological sustainability and financial returns, making bioenergy a promising direction for agro-investment.

Ostapenko, Horokh, and Lutsenko (2025) analyze current financial trends and underline the growing role of precision agriculture, artificial intelligence, and digital technologies in attracting capital. Their work confirms that investor behavior is increasingly shaped by technological transformation, geopolitical risks, and the need for portfolio diversification.

Overall, the discussion supports a multidimensional approach to evaluating investment attractiveness, where financial indicators must be considered alongside innovation, infrastructure resilience, and strategic policy alignment. Future research should focus on developing integrated assessment tools that combine financial diagnostics with scenario-based risk modeling, innovation scoring, and institutional analysis. Such tools will enable more accurate forecasting of investment outcomes and support strategic decision-making in Ukraine's agricultural sector during post-conflict recovery and modernization.

Conclusions. The conducted research confirms that the investment attractiveness of agricultural enterprises in Ukraine is a multifactorial category that reflects financial stability, innovation capacity, infrastructure resilience, and institutional support. In the context of post-conflict recovery and economic uncertainty, the agro-industrial sector demonstrates significant potential for attracting both domestic and foreign investment.

Key findings indicate that enterprises with stable profitability, efficient asset management, and technological adaptability are perceived as more attractive to investors. The integration of precision agriculture, digital solutions, and bioenergy technologies enhances competitiveness and opens new investment directions.

The analysis of current financial trends and sectoral dynamics shows that investment decisions are increasingly influenced by geopolitical risks, regulatory transparency, and the availability of targeted government incentives. The restoration of agricultural infrastructure and modernization of production facilities are critical for improving investment appeal.

It is concluded that a comprehensive evaluation of investment attractiveness should combine quantitative financial indicators with qualitative assessments of innovation, risk exposure, and strategic development potential. Future research should focus on developing integrated models that support scenario-based forecasting and investment planning in the agricultural sector.

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Оцінка інвестиційної привабливості сільськогосподарських підприємств

Анотація. Інвестиційна привабливість українських сільськогосподарських підприємств є стратегічним фактором для мобілізації капіталу, відновлення виробництва та забезпечення довгострокової стійкості в контексті постконфліктного відновлення та трансформації світового ринку. Дослідження зосереджується на фінансовій діагностиці, інноваційному потенціалі, структурній консолідації та механізмах зовнішньої підтримки.

Постановка проблеми. Основна проблема полягає у відсутності стандартизованих моделей оцінки інвестицій, обмеженому доступі до капіталу та нерівномірному впровадженні політики. Підприємства стикаються з проблемами, пов'язаними з пошкодженням інфраструктури, кліматичними ризиками та порушенням логістики, що ускладнює прийняття інвестиційних рішень.

Невирішені аспекти проблеми. До ключових невирішених питань належать забруднення мінами, імпортна залежність та недостатня інтеграція інноваційних показників в інвестиційні моделі. Вплив цифрових технологій, експортної інфраструктури та державної підтримки на інвестиційну привабливість потребує подальшого аналізу.

Мета статті. Розробити комплексну систему оцінки інвестиційної привабливості сільськогосподарських підприємств, що поєднує фінансові показники, інноваційний потенціал, зовнішні ризики та політичні чинники.

Основний матеріал. У статті проаналізовано показники прибутковості, ліквідності та фінансового важеля, тенденції інвестицій у основні засоби та роль середніх і великих підприємств у консолідації сектору. Досліджено динаміку експорту, імпортозаміщення та інструменти державної підтримки. Особлива увага приділяється інноваціям у сфері AgTech, точному землеробству та стратегіям зменшення ризиків, що підтримуються міжнародними донорами.

Висновки. Незважаючи на виклики воєнного часу, українське сільське господарство демонструє стійкість та інвестиційний потенціал. Комплексний підхід до оцінки сприяє обґрунтованому розподілу капіталу, підтримує модернізацію та зміцнює конкурентоспроможність на внутрішньому та міжнародному ринках.

Ключові слова: *інвестиційна привабливість, сільське господарство, фінансові показники, інновації, оцінка ризиків, державна підтримка, Україна, постконфліктна економіка.*

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