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## PENN Entertainment Approaches Breakeven After Q1 Loss

### Description

PENN Entertainment opened the first quarter of 2026 with revenue of \$1.8 billion. The company's earnings per share (EPS) showed a loss of \$0.02. They also reported a loss of \$2.3 million when excluding unusual items. Last year, their quarterly revenue was \$1.7 billion. So, revenue increased, but profitability remains a concern.

PENN showed a greater loss of \$957.2 million over the last twelve months from \$7.1 billion in revenue. This is worse than the small loss in Q1 2026. Critics note that losses have increased yearly by about 55.4%. However, the recent loss is smaller than before, which raises questions about future improvements.

PENN's share price is \$17.24 and much lower than the average in the industry. Some believe this shows that the company is undervalued. Despite this, revenue growth was only 4.4%, which is below the industry average of 11%. This slower growth creates more doubt about PENN's ability to compete.

Investors remain careful about PENN's future. The company still faces challenges but shows some signs of improvement.

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### Vocabulary List:

1. **revenue** //ˈrevənu// (noun): money a company receives from sales
2. **earnings** //ˈɜːnɪŋz// (noun): money a company makes after costs
3. **profitability** //ˌprɒfɪtəˈbɪlɪti// (noun): ability to make money from business
4. **undervalued** //ˌʌndərˈvæljud// (adjective): sold for less than true worth
5. **investors** //ɪnˈvestəz// (noun): people who put money into businesses
6. **industry** //ˈɪndəstri// (noun): group of businesses in one area

### Comprehension Questions

#### Multiple Choice

1. What was PENN Entertainment's revenue for the first quarter of 2026?  
Option: \$1.8 billion  
Option: \$1.7 billion



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Option: \$2.3 million

Option: \$7.1 billion

2. What was PENN Entertainment's earnings per share (EPS) in the first quarter of 2026?

Option: \$0.02

Option: Loss of \$0.02

Option: Profit of \$2.3 million

Option: Loss of \$2.3 million

3. By what percentage did PENN's revenue grow compared to last year's quarterly revenue?

Option: 4.4%

Option: 11%

Option: 55.4%

Option: 6%

4. What is PENN's share price as mentioned in the report?

Option: \$7.1

Option: \$17.24

Option: \$15.00

Option: \$20.00

5. How much loss did PENN incur over the last twelve months?

Option: \$2.3 million

Option: \$957.2 million

Option: \$1.8 billion

Option: \$1.7 billion

6. What is the industry average revenue growth percentage mentioned in the report?

Option: 4.4%

Option: 11%

Option: 55.4%

Option: 10%

### True-False

7. PENN Entertainment reported a profit in the first quarter of 2026.

8. The revenue for PENN Entertainment decreased from last year to this year.



9. PENN's share price is higher than the industry average.
10. Losses at PENN have increased by about 55.4% yearly.
11. PENN's revenue growth of 4.4% is above the industry average.
12. Investors are optimistic about PENN's future.

### Gap-Fill

13. PENN Entertainment's first quarter revenue for 2026 was \$1.8 billion and the previous year's revenue was \$1.7 billion, indicating an increase of \_\_\_\_\_ .
14. PENN incurred a loss of \_\_\_\_\_ over the last twelve months.
15. In Q1 2026, PENN's EPS reported a loss of \_\_\_\_\_ .
16. Despite revenue growth, PENN's profitability remains a \_\_\_\_\_ .
17. PENN's share price is currently \_\_\_\_\_ lower than the average in the industry.
18. The industry average revenue growth is \_\_\_\_\_ 11% .

### Answer

**Multiple Choice:** 1. \$1.8 billion 2. Loss of \$0.02 3. 4.4% 4. \$17.24 5. \$957.2 million 6. 11%

**True-False:** 7. False 8. False 9. False 10. True 11. False 12. False

**Gap-Fill:** 13. 4.4% 14. \$957.2 million 15. \$0.02 16. concern 17. \$17.24 18. below

### Vocabulary quizzes

#### Multiple Choice ( Select the Correct answer for each question. )

1. What term is used to describe assets that are believed to be priced lower than their intrinsic value?

Option: overvalued

Option: overpriced

Option: undervalued



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Option: fairly valued

2. What is typically referred to as the total income generated by a company from its operations?

Option: net income

Option: profit

Option: revenue

Option: cash flow

3. Which term refers to the profit a company generates after deducting expenses?

Option: turnover

Option: earnings

Option: assets

Option: expenses

4. What measure indicates a company's ability to generate profit relative to its revenue?

Option: profitability

Option: revenue

Option: liquidity

Option: debt

5. Who are the individuals or entities that allocate capital with the expectation of financial returns?

Option: companies

Option: investors

Option: analysts

Option: regulators

6. What is the term for the process of increasing a company's operations or market reach?

Option: contracting

Option: refocusing

Option: expanding

Option: divesting

7. What term describes something that is formally sanctioned or authorized by a recognized body?

Option: personal

Option: informal

Option: official

Option: unauthorized

8. What term refers to a decline in the value or level of something?



- Option: increased
- Option: held
- Option: risen
- Option: dropped

9. What term is used to describe the group of people who watch a performance or view media?

- Option: producers
- Option: directors
- Option: audience
- Option: critics

10. What action describes someone reacting to an inquiry or statement?

- Option: ignored
- Option: denied
- Option: responded
- Option: claimed

**Gap-Fill ( Fill in the blanks with the correct word from the vocabulary list. )**

11. \_\_\_\_\_ are actively seeking cheap stocks to maximize their returns.
12. The company's \_\_\_\_\_ has shown consistent growth over the past three years.
13. Increasing \_\_\_\_\_ is a primary goal for many businesses in a competitive market.
14. The \_\_\_\_\_ for the series has made significant changes to improve the storyline.
15. The company faced scrutiny after several \_\_\_\_\_ of unethical practices were made.
16. The latest revenue report provided a clear \_\_\_\_\_ for the company's future strategies.
17. The firm is \_\_\_\_\_ its operations to new markets in Asia.
18. After the announcement, the stock price \_\_\_\_\_ significantly in the market.
19. Management \_\_\_\_\_ the rumors about new product launches during the press conference.
20. The newly released movie has \_\_\_\_\_ very well at the box office this weekend.



**Matching Sentences ( Match each definition to the correct word from the vocabulary list. )**

21. Analysts often study market trends to provide insights for investors.
22. The tech industry is known for its rapid innovation and change.
23. She held a significant position in the company that influenced major decisions.
24. The official statement clarified the company's stance on the matter.
25. The streaming platform has become the go-to source for original content.
26. The audience responded positively to the director's vision for the film.
27. The company is moving in a new direction to enhance profitability.
28. Investors are eager to receive substantial returns on their investments.
29. The showrunner is responsible for overseeing all aspects of a television production.
30. The stock price dropped sharply after disappointing earnings were reported.

**Answer**

**Multiple Choice:** 1. undervalued 2. revenue 3. earnings 4. profitability 5. investors 6. expanding 7. official 8. dropped 9. audience 10. responded

**Gap-Fill:** 11. Investors 12. revenue 13. profitability 14. showrunner 15. claims 16. direction 17. expanding 18. dropped 19. confirmed 20. performed

**Matching sentence:** 1. analysts 2. industry 3. position 4. official 5. platform 6. audience 7. direction 8. returns 9. showrunner 10. dropped

**CATEGORY**

1. Entertainment - LEVEL1

**POST TAG**

1. breakeven
2. ESL learning
3. esl news
4. Level 1
5. penn entertainment
6. q1 loss



## Tags

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