

Net Lease Investment Team

The Restaurant Experts



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Website

Colliers
INTERNATIONAL

Information is pulled directly from
the April 30, 2018 Denny's FDD

Company Restaurant Operating Performance

	Top Third		Middle Third		Bottom Third	
Net Sales	\$3,156	100%	\$2,162	100%	\$1,622	100%
Food	\$689	22%	\$494	23%	\$392	24%
Crew Labor	\$710	22%	\$515	24%	\$334	21%
Management Labor	\$199	6%	\$168	8%	\$159	10%
Gross Profit	\$1,559	49%	\$985	46%	\$737	45%
Taxes/ Fringe Benefits	\$250	8%	\$179	8%	\$133	8%
Utilities	\$94	3%	\$79	4%	\$62	4%
Repair & Maintenance	\$46	1%	\$38	2%	\$28	2%
Other Expense	\$196	6%	\$140	6%	\$120	7%
EBITDA before Royalties, Advertising, Occupancy Cost and Management Fees	\$972	31%	\$549	25%	\$395	24%

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