UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K/A

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D)
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) August 22, 2013

Revolution Lighting Technologies, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

0-23590	**59-3046866**
(Commission File Number)	**(IRS Employer Identification No.)**
177 Broad Street, 12th Floor, Stamford CT	**06901**
(Address of Principal Executive Offices)	**(Zip Code)**

(203) 504-1100
(Registrant's Telephone Number, Including Area Code)

N/A
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note

On August 27, 2013, Revolution Lighting Technologies, Inc., a Delaware corporation ("RVLT"), filed a Current Report on Form 8-K (the "Form 8-K") to report the closing of its acquisition (the "Merger") of Relume Technologies, Inc., a Michigan corporation ("Relume"), pursuant to the terms of the Agreement and Plan of Merger, dated as of August 9, 2013 (the "Merger Agreement"), by and among Revolution, Relume Acquisition Company, Inc., a wholly-owned subsidiary of Revolution ("Merger Sub"), Relume and Beringea Invest Michigan, LLC as noteholder representative, and the noteholders named therein. The Merger closed and became effective on August 22, 2013. This amendment is being filed to amend and supplement Item 9.01 to include the historical consolidated financial statements of Relume required pursuant to Rule 8-04(b) of Regulation S-X and the unaudited pro forma condensed consolidated financial information for the combined companies required pursuant to Rule 8-05 of Regulation S-X.

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired. The following financial statements of Relume and its subsidiaries are attached hereto as Exhibits 99.1 and 99.2 and are incorporated in their entirety into this Item 9.01(a) by reference:

(1) audited consolidated balance sheets as of December 31, 2011 and 2012, and audited consolidated statements of operations, stockholders deficit and cash flows for the years ended December 31, 2011 and 2012, with an independent auditor's report by UHY LLP; and

(2) unaudited consolidated balance sheets as of June 30, 2013 and December 31, 2012, unaudited consolidated statements of operations for the three and six months ended June 30, 2013 and 2012, unaudited consolidated statements of stockholders' deficit and cash flows for the six months ended June 30, 2013 and June 30, 2012, in each case prepared in accordance with accounting principles generally accepted in the United States of America as they apply to interim financial statements.

(b) Pro Forma Financial Information. The unaudited pro forma condensed consolidated financial information of RVLT as of and for the six months ended June 30, 2013 and for the year ended December 31, 2012 is attached hereto as Exhibit 99.3 and is incorporated in its entirety into this Item 9.01(b) by reference. The unaudited pro forma condensed consolidated financial information is a presentation of historical results with accounting adjustments necessary to reflect the estimated historical pro forma effect of RVLT's acquisitions of Relume and Seesmart Technologies Inc on the financial position and results of operations of RVLT as of the dates and periods and is presented for informational purposes only. The unaudited pro forma condensed consolidated financial information does not reflect the effects of any anticipated changes to be made by RVLT to the operations of the combined companies, including synergies and cost savings and does not include expected charges directly related to the Merger. The unaudited pro forma condensed consolidated financial information should not be construed to be indicative the results that might have been achieved had the transactions occurred on the dates indicated or of RVLT's future results of operations or financial position. In this regard, RVLT expects that Relume's position in LED outdoor lighting applications will complement RLVT's current LED product portfolio (primarily focused on indoor applications) enabling RVLT to reach new markets and offer Relume's products and services to RVLT's existing customers. Consequently, the combination of Relume's LED lighting applications with RVLT's existing Lumficient and Seesmart brands is expected to help drive new market penetration and contribute to accelerating revenue and profitable growth. The effect of the aforementioned has not been reflected in the pro forma financial statements.

(c) Exhibits

Exhibit No.	Description
2.1	Agreement and Plan of Merger, dated as of August 9, 2013, by and among Revolution Lighting Technologies, Inc., Relume Acquisition Company, Inc., Relume Technologies, Inc. and Beringea Invest Michigan, LLC as noteholder representative and the noteholders therein (incorporated by reference to Exhibit 2.1 to the Registrant’s Current Report on Form 8-K, as filed with the Securities and Exchange Commission on August 15, 2013).
23.1	Independent Auditor’s Consent.
99.1	Consolidated financial statements of Relume Technologies, Inc. as of December 31, 2011 and 2012, and for the years ended December 31, 2011 and 2012.
99.2	Unaudited consolidated financial statements of Relume Technologies, Inc. as of June 30, 2013 and December 31, 2012 and the three and six months ended June 30, 2012 and 2013.
99.3	Unaudited pro forma condensed consolidated financial statements as of and for the six months ended June 30, 2013 and for the year ended December 31, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

November 7, 2013	**REVOLUTION LIGHTING TECHNOLOGIES, INC.**
	/s/ Charles Schafer
	Name: Charles Schafer
	Title: Chief Financial Officer

EXHIBIT INDEX

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Exhibit 23.1

Consent of Independent Auditor's

We consent to the incorporation by reference in the registration statements of Revolution Lighting Technologies, Inc. on Form S-3 (No.333-140286) and on Form S-8 (No. 333-23689, No. 333-32007,No. 333-70781, No. 333-123984, No. 333-150778, No. 333-172289,and No.333-188719) of our report dated August 28, 2013 on our audits of the consolidated financial statements of Relume Technologies, Inc. as of and for the years ended December 31, 2012 and 2011 , all included in this Current Report on Form 8-K/A.

/s/ UHY LLP

UHY LLP

Sterling Heights, Michigan
November 7, 2013

Relume Technologies, Inc. and Subsidiaries

Audited Consolidated Financial Statements

Years December 31, 2012 and 2011

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

INDEX TO FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Relume Technologies, Inc. and Subsidiaries

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Relume Technologies, Inc. and Subsidiaries, which comprise the consolidated balance sheets as of December 31, 2012 and 2011, and the related consolidated statements of stockholders' deficit, operations, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Relume Technologies, Inc. and Subsidiaries as of December 31, 2012 and 2011, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 12 to the consolidated financial statements, certain conditions raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 12. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

/s/ UHY LLP

UHY LLP

Sterling Heights, Michigan
August 28, 2013

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

	December 31, 2012	December 31, 2011
ASSETS		
Current Assets:		
Cash	$ 1,413,540	$ 2,854,935
Accounts receivable, net	864,908	988,896
Inventory, net	1,164,643	779,584
Prepaid expenses	60,319	18,705
Other current assets	15,403	14,916
Total current assets	3,518,813	4,657,036
Property and equipment, net	671,601	409,853
Other Assets:		
Deposits	30,000	5,000
Note receivable	—	10,000
Total other assets	30,000	15,000
	$ 4,220,414	$ 5,081,889
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Line of credit	$ 197,297	$ 431,156
Current portion of long-term notes payable	1,558,223	1,683,296
Current portion of capital leases	60,533	39,883
Accounts payable	1,191,696	1,106,138
Accrued expenses	1,211,926	1,307,565
Total current liabilities	4,219,675	4,568,038
Long-term Debt:		
Senior, unsecured notes	944,295	1,460,717
Capital leases	109,803	59,674
Convertible, subordinated notes	3,103,000	—
Total long-term debt	4,157,098	1,520,391
Stockholders' deficit	(4,156,359)	(1,006,540)
	$ 4,220,414	$ 5,081,889

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

	Years Ended December 31,	
	2012	2011
Net sales	$ 6,873,445	$ 8,209,317
Cost of sales	5,014,735	5,968,028
Gross margin	1,858,710	2,241,289
General and administrative expenses	6,684,115	6,052,239
	(4,825,405)	(3,810,950)
Other income (expense):		
Interest income	3,049	2,615
Miscellaneous income	924	10,591
Loss on sale of asset	(12,041)	(103,875)
Interest expense	(497,069)	(352,428)
Total other expense	(505,137)	(443,097)
Net loss	$(5,330,542)	$(4,254,047)

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Common Stock	Preferred Stock	Additional Paid-in Capital	Retained Deficit	Total
Balance, January 1, 2011	$ 922	$ 1,218	$ 16,729,091	$(17,105,970)	$ (374,739)
Issuance of Common Stock					
1,190,000 Shares converted from Class A preferred shares	119	(119)	—	—	—
40,000 Shares issued	4	—	19,996	—	20,000
300,000 Shares issued	30	—	(30)	—	—
Issuance of Preferred Stock					
9,766,719 Class D shares converted from notes payable	—	977	1,389,805	—	1,390,782
5,617,977 Class D shares issued	—	562	999,438	—	1,000,000
1,685,393 Class D shares issued	—	168	299,832	—	300,000
5,056,180 Class D shares issued	—	506	899,494	—	900,000
561,798 Class D shares issued	—	56	99,944	—	100,000
Preferred stock issuance costs	—	—	(92,998)	—	(92,998)
Amortization of share-based compensation	—	—	4,462	—	4,462
Net loss	—	—	—	(4,254,047)	(4,254,047)
Balance, December 31, 2011	1,075	3,368	20,349,034	(21,360,017)	(1,006,540)
Issuance (Redemption) of Common Stock					
28,125 Stock options exercised	3	—	700	—	703
40,000 Shares redeemed	(4)	—	(19,996)	—	(20,000)
Issuance of Preferred Stock					
5,617,978 Class D shares issued	—	562	999,438	—	1,000,000
225,000 Class D shares issued	—	23	40,027	—	40,050
157,303 Class D shares issued	—	16	27,984	—	28,000
89,888 Class D shares issued	—	9	15,991	—	16,000
280,899 Class D shares issued	—	28	49,972	—	50,000
5,617,978 Class D shares issued	—	562	999,438	—	1,000,000
Preferred stock issuance costs	—	—	(28,849)	—	(28,849)
Amortization of share-based compensation	—	—	94,819	—	94,819
Net loss	—	—	—	(5,330,542)	(5,330,542)
Balance, December 31, 2012	$ 1,074	$ 4,568	$ 22,528,558	$(26,690,559)	$(4,156,359)

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOW

	Years Ended December 31, 2012	Years Ended December 31, 2011
OPERATING ACTIVITES		
Net loss	$(5,330,542)	$(4,254,047)
Adjustments to reconcile net loss to net cash flows used in operating activities:		
Allowance for doubtful accounts	12,256	—
Depreciation and amortization	285,364	228,733
Loss on disposal of assets	12,041	103,875
Note receivable forgiven	10,000	10,000
Share-based compensation	94,819	4,462
Changes in:		
Accounts receivable	111,732	(270,373)
Inventory	(385,059)	321,710
Prepaid expenses and other current assets	(42,101)	19,979
Deposits	(25,000)	—
Accounts payable and accrued expenses	(10,081)	584,357
Net cash used in operating activities	(5,266,571)	(3,251,304)
INVESTING ACTIVITIES		
Expenditures for property and equipment	(428,364)	(120,633)
Net cash used in investing activities	(428,364)	(120,633)
FINANCING ACTIVITIES		
Net activity under line-of-credit	(233,859)	89,196
Borrowings under senior, unsecured notes	—	3,475,000
Principal payments on senior, unsecured notes	(641,495)	(75,200)
Principal payments on capital leases	(60,010)	(22,087)
Borrowings under convertible, subordinated notes	3,103,000	—
Redemption of shares	(20,000)	—
Proceeds from issuance of stock	2,105,904	2,227,002
Net cash provided by financing activities	4,253,540	5,693,911
NET CHANGE IN CASH	(1,441,395)	2,321,974
CASH, beginning	2,854,935	532,961
CASH, ending	$ 1,413,540	$ 2,854,935
Interest paid	$ 393,554	$ 237,232

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMETNS

December 31, 2012 and 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these consolidated financial statements. The policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

Company Operations

Relume Technologies, Inc. and Subsidiaries (the "Company") manufacture LED (light-emitting diode) lighting products. The Company has developed and patented technologies that increase the light output, useful life, and reliability of LED's through aggressive thermal management. The Company sells its products to various customers throughout the United States.

Principles of Consolidation

The accompanying consolidated financial statements include the consolidated accounts of Relume Technologies, Inc., and its wholly owned subsidiaries, Relume Corporation and Sentinel System, LLC. All intercompany transactions and balances have been eliminated in consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

The Company, from time to time during the years covered by these consolidated financial statements, may have bank balances in excess of its insured limits. Management has deemed this a normal business risk.

Accounts Receivable/Allowance for Doubtful Accounts

The Company carries its accounts receivable at invoiced amount less an allowance for doubtful accounts. On a periodic basis, the Company evaluates its accounts receivable and establishes an allowance for doubtful accounts, when deemed necessary, based on the history of past write-offs and collections and current credit conditions. As of December 31, 2012, the allowance for doubtful accounts was $12,256. At December 31, 2011, all accounts receivable were considered collectible, therefore no allowance was deemed necessary. Generally, the Company does not require collateral on its accounts receivable.

Revenue Recognition

The Company recognizes revenue upon shipment of products to customers.

Inventory Valuation

Inventory consists of purchased components and is valued at the lower of cost or market using the first-in, first-out method. The Company records an allowance for obsolete inventory. The estimated allowance is based upon the history of past write-offs and anticipated future usage. As of December 31, 2012, the allowance for obsolete inventory was $9,008. No allowance was deemed necessary as of December 31, 2011. Selling, general and administrative costs are not inventoried, but are charged to expense when purchased.

Property and Equipment

Management capitalizes expenditures for property and equipment. Expenditures for maintenance and repairs are charged to operating expenses. Property and equipment are carried at cost. Adjustments of the asset and the related accumulated depreciation and amortization accounts are made for property and equipment retirements and disposals, with the resulting gain or loss included in the consolidated statements of operations.

Depreciation and Amortization

Depreciation and amortization of property and equipment is computed using the straight-line method over the estimated useful lives of the related assets at acquisition, which range from three to seven years.

Long-Lived Assets

The Company continually evaluates whether events and circumstances have occurred that indicate the remaining estimated useful lives of long-lived assets may warrant revision or that the remaining balances may not be recoverable. When factors or events indicate that such costs should be evaluated for possible impairment, the Company estimates the undiscounted cash flows of the assets over their remaining useful lives to evaluate whether the costs are recoverable.

Accrued Warranties

The Company establishes a reserve for future warranty expense when revenue is recognized. The provision for estimated warranty claims, which is included in cost of sales, is based on a percentage of sales and historical warranty claim experience.

Research and Development

The Company recognizes research and development costs as incurred. Research and development costs are included in general and administrative expense on the consolidated statements of operations and totaled $651,348 and $276,952 for the years ended December 31, 2012 and 2011, respectively.

Shipping and Handling

The Company records the amount of shipping and handling costs billed to customers as revenue. The cost incurred for shipping and handling has been included in the cost of sales.

Advertising Costs

Advertising costs are expensed as incurred. Advertising expenses for the years ended December 31, 2012 and 2011, was $414,922 and $527,854, respectively.

Income Taxes

Income tax expense includes federal and state taxes currently payable and deferred taxes arising from temporary differences between income for financial reporting and income tax purposes.

Income taxes are provided at the applicable rates on the basis of items included in the determination of income for tax purposes. The Company's effective tax rate may be different than what would be expected if the Federal and State statutory rates were applied to income from continuing operations primarily because of amounts expensed for financial reporting that are not deductible for tax purposes. The significant permanent difference is meals and entertainment expense.

The Company follows ASC guidance regarding accounting for uncertainty in income taxes. This guidance clarifies the accounting for income taxes by prescribing the minimum recognition threshold an income tax position is required to meet before being recognized in the financial statements and applies to all income tax positions. Each income tax position is assessed using a two-step process. A determination is first made based upon technical merits, upon examination by the taxing authorities. If the income tax position is expected to meet the more likely than not criteria, the benefit recorded in the financial statements equals the largest amount that is greater than 50% likely to be realized upon its ultimate settlement. At December 31, 2012 and 2011, there were no uncertain tax positions.

None of the Company's federal or state income tax returns are currently under examination by the Internal Revenue Service ("IRS") or state authorities. However calendar years 2009 and later remain subject to examination by the IRS and respective states.

Net Operating Loss Carryforwards

At December 31, 2012, the Company has net operating loss carryforwards totaling approximately $15.5 million which may provide future benefits expiring at various dates through December 31, 2032.

Deferred Taxes

Deferred income taxes are provided for timing differences between financial reporting and income tax purposes under the provisions of Accounting for Income Taxes, which requires deferred income taxes to be computed on the liability method and deferred tax assets, are recognized only when realization is certain. The primary temporary differences between financial and tax reporting are the allowance for bad debts, inventory capitalization, various accrued expenses not deductible for tax purposes, net operating loss and contribution carry forwards.

Deferred income taxes were as follows at December 31:

	2012		2011	
	Short-Term	Long-Term	Short-Term	Long-Term
Asset				
Federal	$ 20,000	$ 5,623,175	$ 13,000	$ 3,736,175
State	—	327,513	—	—
Valuation allowance	(20,000)	(5,950,688)	(13,000)	(3,736,175)
	$ —	$ —	$ —	$ —

Share-Based Compensation

The Company measures the cost of employees services received in exchange for equity awards, including stock options, based on the grant date fair value of the awards. The cost will be recognized as compensation expense over the vesting period of the awards. The Company estimates the fair value of stock options using the Black-Scholes valuation model.

Warrants

The Company has issued warrants, which allow the warrant holder to purchase one share of stock at a specified price for a specific period of time. The Company records equity instruments including warrants issued to non-employees based on the fair value at date of issuance. The fair value of the warrants at the date of issuance is estimated using the Black-Scholes Model.

Significant Customers

During the year ended December 31, 2012, the Company sold a substantial portion of its product to two customers. Sales to these customers totaled approximately 32% of all sales for the year. At December 31, 2012, the amounts due from these customers amounted to 7% of accounts receivable.

During the year ended December 31, 2011, the Company sold a substantial portion of its product to one customer. Sales to this customer totaled approximately 48% of all sales for the year. At December 31, 2011, the amounts due from this customer amounted to 38% of accounts receivable.

Subsequent Events

The Company has performed a review of events subsequent to the consolidated balance sheet date through August 28, 2013, the date the consolidated financial statements were available to be issued and has determined that there are no material events that have occurred during this period.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	December 31, 2012	December 31, 2011
Machinery and equipment	$ 322,172	$ 313,824
Tooling and fixtures	532,877	369,485
Furniture and fixtures	66,628	53,340
Computer equipment	150,776	126,325
Software	192,389	58,944
Leasehold improvements	53,392	—
Robotics	89,434	86,113
Construction in process	124,978	—
	1,532,646	1,008,031
Less accumulated depreciation and amortization	861,045	598,178
	$ 671,601	$ 409,853

NOTE 3 – LINE-OF-CREDIT AGREEMENT

At December 31, 2012 and 2011, the Company had drawn $197,297 and $431,156, respectively, under a line-of-credit agreement with a bank. The Company may borrow up to a maximum of $1,000,000 or 75% of eligible accounts receivable. Borrowings on the line of credit bear interest at Prime + 1.75% (prime was 3.25% at December 31, 2012) with a floor of 6.75%. In addition, under the terms of the agreement, interest is calculated based on a minimum loan balance of $350,000. The line of credit is secured by substantially all assets of the Company and is due on demand. Subsequent to the balance sheet date, the loan agreement was amended to increase the maximum amount allowed to be borrowed up to $1,500,000 or 90% of accounts receivable.

NOTE 4 – LONG-TERM DEBT

The Company had the following long-term debt outstanding:

	December 31, 2012	December 31, 2011
Relume Technologies, Inc. unsecured, due on demand, senior notes payable to a third party. The note bears interest at 9% and is due in March 2015. The agreement calls for monthly interest only payments through March 2010, followed by monthly payments of $4,982 until due. The Company has not made any principal payments on the note.	$ 240,000	$ 240,000
Relume Technologies, Inc. senior note payable to a third party in monthly installments of $40,991 through July 2013, increasing to $78,060 thereafter. The note bears interest at 12.5%, is unsecured and due in January 2015.	1,460,719	2,102,214
Relume Technologies, Inc. senior notes payable to various preferred stockholders, with interest ranging from 9% to 12%. The notes are unsecured and due on demand.	40,869	40,869
Relume Technologies, Inc. senior subordinated convertible notes payable to various preferred stockholders, bearing interest at 8%, payable at maturity. The notes are due at various dates through April 2018 and can be converted to equity at any time following the fifth anniversary of the note. The note can be converted using the lowest price at which the most senior class of preferred equity has been issued or sold by the Company. If a change in control occurs while the note is outstanding, an amount equal to three times the remaining outstanding principal amount shall become immediately due and payable to the holder. The notes are subordinated to senior notes payable and are secured by all the assets of the Company.	3,103,000	—
Relume Corporation notes payable to stockholders, bearing interest at 6.75%. The notes are unsecured and have no specific repayment terms.	147,000	147,000
Relume Corporation notes payable to stockholders, bearing interest at 9%. The notes are unsecured and have no specific repayment terms.	613,931	613,931
Capital Lease Agreements. See Note 5	170,335	99,556
	5,775,854	3,243,570
Less current portion of long-term debt	1,618,756	1,723,179
	$4,157,098	$1,520,391

The following is a schedule of minimum long-term debt payments for the debt described above and in Note 5 for each of the next five years and in the aggregate:

Years ended December 31,	Amount
2013	$1,618,756
2014	915,833
2015	105,172
2016	30,214
2017	2,879
Subsequent to 2017	3,103,000
	$5,775,854

NOTE 5 – CAPITAL LEASES

The company leases various equipment under capital lease obligations, which amounted to $170,335 and $99,556 at December 31, 2012 and 2011, respectively. The leases require monthly payments ranging from $127 to $2,520, including interest ranging from 3.9% to 15.1%. The leases mature at various dates through April 2017. The assets and liabilities under capital leases are recorded at the lower of the present value of minimum payments or the fair value of the assets. The assets are depreciated over the lower of their related lease terms or the estimated productive lives.

The following is a summary of property held under capital leases at December 31, 2012:

	December 31, 2012	December 31, 2011
Cost	$233,113	$102,325
Accumulated Depreciation	123,181	34,108
	$109,932	$ 68,217

Depreciation expense on assets under capital lease for the years ended December 31, 2012 and 2011, amounted to $89,073 and $34,108, respectively.

Interest expense on capital lease payments for the years ended December 31, 2012 and 2011, amounted to $15,084 and $5,456, respectively.

NOTE 6 – ACCRUED EXPENSES

Accrued expenses consist of the following:

	December 31, 2012	December 31, 2011
Payroll and related taxes	$ 109,403	$ 137,496
Bonus	—	225,000
Commission	21,923	33,027
Interest	897,222	796,707
Sales tax	46,714	1,663
Warranty	35,872	35,872
Other	100,792	77,800
	$1,211,926	$1,307,565

NOTE 7 – STOCKHOLDERS' DEFICIT

Stockholders' deficit consists of the following classes of common and preferred stock:

	December 31, 2012	December 31, 2011
Common stock – Voting, $0.0001 par value, 150,000,000 shares authorized, 10,730,160 and 10,754,035 shares issued and outstanding, respectively.	$1,074	$1,075
Preferred stock – Class B – $0.0001 par value, 5,000,000 shares authorized, 2,888,052 shares issued and outstanding.	289	289
Preferred stock – Class C convertible – Voting, 8% cumulative, $0.0001 par value, 10,000,000 shares authorized, 8,097,065 shares issued and outstanding.	810	810
Preferred stock – Class D convertible – Voting, 8% cumulative, $0.0001 par value, 100,000,000 shares authorized, 34,677,116 and 22,688,069 shares issued and outstanding, respectively.	3,469	2,269
	$5,642	$4,443

During the year ended December 31, 2011, the Company converted all Class A Preferred Stock into common stock and terminated the existence of Class A Preferred Stock.

The Company's Junior Preferred Stock is comprised of the Class B Preferred Stock. The Company may at any time at the option of its Board of Directors, redeem all or any part of the shares of Class B Preferred Stock by giving notice and paying $0.60 for each share. In the event of any voluntary or involuntary liquidation, dissolution, or other significant discontinuance of the Company, the holders of shares of Class B Preferred Stock shall be entitled to receive from the assets of the Company, $0.60 for each share prior to any payments or distributions to the holders of common stock. The aggregate liquidation preference for the Class B Preferred Stock amounted to $1,732,831 as of December 31, 2012.

The Company's Senior Preferred Stock is comprised of the Class C and Class D Convertible Preferred Stock. Under certain circumstances, none of which were in existence as of December 31, 2012 and 2011, a holder of Class C or Class D Convertible Preferred Stock has the right to require the Company to redeem the shares held. In the event of any voluntary or involuntary liquidation, dissolution, or other significant discontinuance of the Company, the holders of Class C and Class D Convertible Preferred Stock shall be entitled to receive an amount per share equal to the sum of the adjusted purchase price, which is equal to the original purchase price for the Class C or Class D Convertible Preferred Stock adjusted for any stock dividends, combination, splits, recapitalizations or similar transactions, plus any accrued but unpaid cumulative dividends on each share, prior to any payments or distributions to the holders of Junior Preferred stock and the holders of common stock. The aggregate liquidation preference for the Class C and Class D Convertible Preferred Stock amounted to $4,325,445 and $6,382,085, respectively, as of December 31, 2012.

Class C Convertible Preferred Stock is convertible to a number of common shares, determined by dividing the price paid for Class C Convertible Preferred Stock by the applicable conversion price. As of December 31, 2012 and 2011, the applicable conversion price is $0.178.

Class D Convertible Preferred Stock is convertible to a number of common shares, determined by dividing the price paid for Class D Convertible Preferred Stock by the applicable conversion price. As of December 31, 2012 and 2011, the applicable conversion price is $0.178.

Dividends in arrears on the cumulative Class C Convertible Preferred Stock as of December 31, 2012, and 2011 amounted to $711,472 and $420,994, respectively.

Dividends in arrears on the cumulative Class D Convertible Preferred Stock as of December 31, 2012 and 2011 amounted to $557,253 and $115,347, respectively.

NOTE 8 – OPERATING LEASES

During the year end December 31, 2012, the Company entered into a lease for an operating building from an unrelated third party through a non-cancelable lease arrangement. The arrangement requires monthly payments of $15,000 and expires July 2017. Prior to entering the lease the Company rented an operating building from an unrelated third party on a month-to-month basis requiring monthly payments of $13,000. Rent expense related to the agreements for the years ended December 31, 2012 and 2011 amounted to $140,000 and $156,000, respectively.

The Company leases equipment under operating leases expiring at various dates through June 2015, with payments ranging from $50 to $180 per month. Additionally, the Company leases equipment, as needed, on a month-to-month basis. Total equipment rent under these leases for the years ended December 31, 2012 and 2011 amounted to $16,562, and $49,417, respectively.

Minimum future lease payments under the non-cancelable operating lease described above for each of the next five years and in the aggregate are as follows:

Years ended December 31,	Amount
2013	$183,560
2014	184,160
2015	181,680
2016	180,300
2017	105,000
	$834,700

NOTE 9 – SHARE-BASED COMPENSATION

On December 31, 2012 and 2011, the Company has one share-based compensation plan described below. Compensation cost charged against income for the plan in the consolidated statements of operations for share-based compensation arrangements during the years ended December 31, 2012 and 2011 amounted to $94,819 and $4,462, respectively.

The Company's plan, which is stockholder approved, permits the grant of stock options to its employees up to a maximum of 9,850,000 shares of the Company's common stock. The Company believes that such awards better align the interests of its employees with those of its stockholders. Option awards are generally granted with an exercise price equal to or greater than the market price of the Company's stock at the date of grant. Those option awards generally vest based on four years of continuous service and have ten year contractual terms.

A summary of option activity under the plan for the years ended December 31, 2012 and 2011 is as follows:

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (in years)
Options outstanding at January 1, 2011	3,753,689	$ 0.025	3
Options issued	195,000	$ 0.025	9
Options exercised	(300,000)		
Options expired	(223,729)		
Options outstanding at December 31, 2011	3,424,960	0.025	2
Options issued	7,955,000	0.025	8
Options exercised	(28,125)		
Options expired	(84,146)		
Options outstanding at December 31, 2012	11,267,689	$ 0.025	6
Vested or expected to vest at December 31, 2012	10,385,039		

The fair value of each option award is estimated on the date of grand using Black-Scholes option valuation model that uses the weighted average assumptions noted in the following table. Expected volatilities are based on historic volatility of comparable companies. The Company uses historical date to estimate option exercise and employee termination within the valuation model. The risk-free rate for the periods within the contractual life of the option is based on the United States Treasury yield curve in effect at the time of grant.

	As of December 31, 2012	2011
Expected volatility	75%	80%
Range of expected dividends	—	—
Expected term (in years)	4.78	6.08
Risk-free rate	2.48%	2.77%

During 2012 and 2011, the Company granted 7,955,000 and 195,000 options to purchase common stock, respectively. The weighted average grant-date fair value of options granted during 2012 and 2011 was $0.02 and $0.01, respectively. There were options exercised for 28,125 and 300,000 shares of common stock during 2012 and 2011, respectively. Cash received from option exercise under the plan amounted $703 for the year ended December 31, 2012. There was no cash received from option exercise under the plan for the year ended December 31, 2011.

Unrecognized compensation cost related to non-vested share based compensation arrangements granted under the plan at December 31, 2012 amounted to $60,135.

During the year ended December 31, 2012, the Board of Directors restated the exercise price of all outstanding options to purchase common stock of the Company to be $.025 per share. As a result of the modification, the Company recognized additional compensation expense of $30,830 for the year ended December 31, 2012.

NOTE 10 – WARRANTS

The Series D Warrants were issued in connection with the Class D Convertible Preferred Stock Purchase Agreement, and are exercisable at any time until expiration, which occurs at various dates through February 2017. The Company allocated proceeds received in conjunction with the Class D Convertible Preferred Stock Purchase Agreement to the Series D Convertible Preferred stock and warrants based upon their relative fair market values at the date of issuance. The warrant holders can purchase 5,415,420 shares of the Company's Series D Convertible Preferred Stock and have exercise prices ranging from $.001 to $.178 per share.

At December 31, 2012 and 2011, the Company had issued and outstanding warrants as follows:

December 2012	December 2011	Exercise Price	Expiration Date
1,677,791	1,645,411	$ 0.001	July 28, 2016
647,600	647,600	$ 0.001	August 23, 2016
123,076	—	$ 0.001	January 31, 2017
676,095	—	$ 0.001	February 9, 2017
647,600	—	$ 0.001	February 28, 2017
1,643,258	1,643,258	$ 0.178	January 31, 2022
5,415,420	3,936,269		

The following table contains information regarding warrants for the years ended December 31, 2012 and 2011, respectively:

	2012	2011
Outstanding on January 1	3,936,269	—
Issued	1,479,151	3,936,269
Exercised	—	—
Expired	—	—
Outstanding on December 31	5,415,420	3,936,269
Weighted average exercise price	$ 0.05	$ 0.07
Weighted average remaining life	5	7

NOTE 11 – CASH FLOWS

Supplemental disclosures of non-cash investing and financing activities for the years ended December 31, 2012 and 2011 is as follows:

During the year ended December 31, 2012 and 2011, the Company financed $130,798 and $106,325 of equipment through capital leases. Refer to Note 5 for additional information.

During the year ended December 31, 2011, the Company converted $1,390,782 of a note payable into Series D Preferred Stock.

NOTE 12 – GOING CONCERN UNCERTAINTIES

The accompanying consolidated financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. As shown in the consolidated financial statements, the Company has incurred significant losses from operations and has consumed approximately $5.3 million and $3.3 million dollars to fund operations for the years ended December 31, 2012 and 2011. The Company is highly leveraged with significant debt outstanding at December 31, 2012. Further, subsequent to the balance sheet date, Relume Technologies, Inc.'s wholly owned subsidiary, Relume Corporation, filed for bankruptcy. Based on these factors, there is substantial doubt about the Company's ability to continue as a going concern. Management plans to issue additional debt and equity instruments in order to raise capital, as well as pursue being acquired in order to generate sufficient cash flow to fund operations and strategic growth, refer to Note 13 for additional information. Management recognizes that the Company's continuation as a going concern is dependent upon its ability to generate sufficient cash flow to allow the Company to satisfy its obligations on a timely basis. The generation of sufficient cash flow is dependent not only on the successful production and sale of products in the LED market, but also upon the ability to continue to raise cash through the issuance of debt and equity instruments. The effect of the events referred to in Note 13, including the settlement of substantially all of the Company's debt and the capital contribution made by the purchaser, have not been considered in the going concern assessment described above.

NOTE 13 – SUBSEQUENT EVENTS

Subsequent to the balance sheet date, 100% of the outstanding stock of the Company was acquired by a third party for $15 million dollars, subject to a net working capital adjustment.

Subsequent to the balance sheet date, Relume Technologies, Inc.'s wholly owned subsidiary, Relume Corporation, filed for bankruptcy under Chapter 7 of the United States bankruptcy code. Total assets of Relume Corporation included in the consolidated balance sheet amounted to $1,513 and $18,507 at December 31, 2012 and 2011, respectively. Total liabilities of Relume Corporation included in the consolidated balance sheet amounted to $1,530,287 and $1,483,327 at December 31, 2012 and 2011, respectively.

Exhibit 99.2

Relume Technologies, Inc. and Subsidiaries

Unaudited Consolidated Financial Statements

For the three and six months ended June 30, 2013

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

INDEX TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES
UNAUDITED CONSOLIDATED BALANCE SHEETS

	June 30, 2013	December 31, 2012
ASSETS		
Current Assets:		
Cash	$ 968,573	$ 1,413,540
Accounts receivable, net	1,015,337	864,908
Inventory, net	2,047,454	1,164,643
Prepaid expenses	26,503	60,319
Other current assets	350	15,403
Total current assets	4,058,217	3,518,813
Property and equipment, net	577,370	671,601
Deposits	30,000	30,000
	$ 4,665,587	$ 4,220,414
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Line of credit	$ 674,334	$ 197,297
Current portion of long-term notes payable	1,819,746	1,558,223
Current portion of capital leases	63,053	60,533
Accounts payable	2,335,335	1,191,696
Accrued expenses	1,603,812	1,211,926
Total current liabilities	6,496,280	4,219,675
Long-term Debt:		
Senior, unsecured notes	524,285	944,295
Capital leases	77,631	109,803
Convertible debt, subordinated notes	4,118,000	3,103,000
Total long-term debt	4,719,916	4,157,098
Stockholders' deficit	(6,550,609)	(4,156,359)
	$ 4,665,587	$ 4,220,414

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

UNAUDITED CONSOLIDATED STATEMENTS OF OPERATIONS

	Three Months Ended June 30,		Six Months Ended June 30,	
	2013	2012	2013	2012
Net sales	$ 2,597,922	$ 1,620,895	$ 3,906,001	$ 3,661,523
Cost of sales	1,854,475	1,179,384	2,928,092	2,616,138
Gross margin	743,447	441,511	977,909	1,045,385
Selling, general and administrative	1,633,942	1,652,136	3,040,263	3,509,109
	(890,495)	(1,210,625)	(2,062,354)	(2,463,724)
Other income (expense):				
Interest income	65	1,074	312	2,203
Miscellaneous income	—	—	64	862
Loss on sale of asset	(1,514)	—	(2,830)	—
Interest expense	(184,482)	(118,929)	(345,105)	(233,946)
Total other expense	(185,931)	(117,855)	(347,559)	(230,881)
Net loss	$(1,076,426)	$(1,328,480)	$(2,409,913)	$(2,694,605)

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

UNAUDITED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Common Stock	Preferred Stock	Additional Paid-in Capital	Retained Deficit	Total
Balance, January 1, 2013	$ 1,074	$ 4,568	$ 22,528,558	$(26,690,559)	$(4,156,359)
Issuance of Common Stock 2,850 Stock options exercised	—	—	71	—	71
Amortization of share-based compensation	—	—	15,592	—	15,592
Net loss	—	—	—	(2,409,913)	(2,409,913)
Balance, June 30, 2013	$ 1,074	$ 4,568	$ 22,544,221	$(29,100,472)	$(6,550,609)

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOW

	Six Months Ended June 30, 2013	Six Months Ended June 30, 2012
OPERATING ACTIVITIES		
Net loss	$(2,409,913)	$(2,694,605)
Adjustments to reconcile net loss to net cash flows used in operating activities		
Allowance for doubtful accounts	24,513	12,912
Depreciation and amortization	142,023	120,865
Loss on disposal of assets	2,830	—
Note receivable forgiven	—	10,000
Share-based compensation	15,592	62,825
Changes in:		
Accounts receivable	(174,942)	47,556
Inventory	(882,811)	(221,357)
Prepaid expenses and other current assets	48,869	18,855
Deposits	—	(30,000)
Accounts payable and accrued expenses	1,535,525	(272,993)
Net cash used in operating activities	(1,698,314)	(2,945,942)
INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	1,189	—
Expenditures for property and equipment	(51,811)	(193,340)
Net cash used in investing activities	(50,622)	(193,340)
FINANCING ACTIVITIES		
Net activity under line-of-credit	477,037	(4,802)
Principal payments on senior, unsecured notes	(158,487)	(373,686)
Principal payments on capital leases	(29,652)	(30,627)
Borrowings under convertible, subordinated notes	1,015,000	—
Redemption of shares	—	(20,000)
Proceeds from issuance of stock	71	2,134,675
Net cash provided by financing activities	1,303,969	1,705,560
NET CHANGE IN CASH	(444,967)	(1,433,722)
CASH, beginning	1,413,540	2,854,935
CASH, ending	$ 968,573	$ 1,421,213
Interest paid	$ 142,243	$ 237,232

See accompanying notes to consolidated financial statements.

RELUME TECHNOLOGIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As of June 30, 2013 and December 31, 2012 and the three and six months ended June 30, 2013 and 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements do not include all of the information and notes required by U.S. GAAP for complete financial statements. The accompanying consolidated financial statements include all adjustments, composed of normal recurring adjustments, considered necessary by management to fairly state our financial position, results of operations and cash flows. The operating results for interim periods are not necessarily indicative of results that may be expected for any other interim period or for the full year. The accompanying consolidated financial statements should be read in conjunction with the audited consolidated financial statements and accompanying notes for the year ended December 31, 2012. Management has evaluated all subsequent events through the dates these interim consolidated financial statements were issued.

Company Operations

Relume Technologies, Inc. and Subsidiaries (the "Company") manufacture LED (light-emitting diode) lighting products. The Company has developed and patented technologies that increase the light output, useful life, and reliability of LED's through aggressive thermal management. The Company sells its products to various customers throughout the United States.

Principles of Consolidation

The accompanying consolidated financial statements include the consolidated accounts of Relume Technologies, Inc., and its wholly owned subsidiaries, Relume Corporation and Sentinel System, LLC. All intercompany transactions and balances have been eliminated in consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

The Company, from time to time during the years covered by these consolidated financial statements, may have bank balances in excess of its insured limits. Management has deemed this a normal business risk.

Research and Development

The Company recognizes research and development costs as incurred. Research and development costs are included in general and administrative expense on the consolidated statements of operations and totaled $162,673 and $78,947 for the three months ended June 30, 2013 and 2012, and $286,682 and $129,303 for the six months ended June 30, 2013 and 2012, respectively.

Subsequent Events

The Company has performed a review of events subsequent to the consolidated balance sheet date through September 5, 2013, the date the consolidated financial statements were available to be issued and has determined that there are no material events that have occurred during this period.

NOTE 2 – LINE-OF-CREDIT AGREEMENT

At June 30, 2013 and December 31, 2012, the Company had drawn $674,334 and $197,297, respectively, under a line-of-credit agreement with a bank. During the period ended June 30, 2012, the agreement was amended to increase the maximum amount the Company could borrow up to $1,500,000 or 90% of eligible accounts receivable. Borrowings on the line of credit bear interest at Prime + 1.75% (prime was 3.25% at June 30, 2013) with a floor of 6.75%. In addition, under the terms of the agreement, interest is calculated based on a minimum loan balance of $350,000. The line of credit is secured by substantially all assets of the Company and is due on demand.

NOTE 3 – LONG-TERM DEBT

The Company had the following long-term debt outstanding:

	June 30, 2013	December 31, 2012
Relume Technologies, Inc. unsecured, due on demand, senior notes payable to a third party. The note bears interest at 9% and is due in March 2015. The agreement calls for monthly interest only payments through March 2010, followed by monthly payments of $4,982 until due. The Company has not made any principal payments on the note.	$ 240,000	$ 240,000
Relume Technologies, Inc. senior note payable to a third party in monthly installments of $40,991 through July 2013, increasing to $78,060 thereafter. The note bears interest at 12.5%, is unsecured and due in January 2015.	1,302,231	1,460,717
Relume Technologies, Inc. senior notes payable to various preferred stockholders, with interest ranging from 9% to 12%. The notes are unsecured and due on demand.	40,869	40,869
Relume Technologies, Inc. senior subordinated convertible notes payable to various preferred stockholders, bearing interest at 8%, payable at maturity. The notes are due at various dates through April 2018 and can be converted to equity at any time following the fifth anniversary of the note. The note can be converted using the lowest price at which the most senior class of preferred equity has been issued or sold by the Company. If a change in control occurs while the note is outstanding, an amount equal to three times the remaining outstanding principal amount shall become immediately due and payable to the holder. The notes are subordinated to senior notes payable and are secured by all the assets of the Company.	4,118,000	3,103,000
Relume Corporation notes payable to stockholders, bearing interest at 6.75%. The notes are unsecured and have no specific repayment terms.	147,000	147,000
Relume Corporation notes payable to stockholders, bearing interest at 9%. The notes are unsecured and have no specific repayment terms.	613,931	613,931
Capital Lease Agreements. See Note 4.	140,684	170,335
	6,602,715	5,775,852
Less current portion of long-term debt	1,882,799	1,618,756
	$4,719,916	$ 4,157,096

NOTE 4 – CAPITAL LEASES

The Company leases various equipment under capital lease obligations, which amounted to $140,684 and $170,335 at June 30, 2013 and December 31, 2012, respectively. The leases require monthly payments ranging from $127 to $2,520, including interest ranging from 3.9% to 15.1%. The leases mature at various dates through April 2017. The assets and liabilities under capital leases are recorded at the lower of the present value of minimum payments or the fair value of the assets. The assets are depreciated over the lower of their related lease terms or the estimated productive lives.

The following is a summary of property held under capital leases:

	June 30, 2013	December 31, 2012
Cost	$233,113	$ 233,113
Accumulated Depreciation	159,826	123,181
	$ 73,287	$ 109,932

Depreciation expense on assets under capital lease for the periods ended June 30, 2013 and December 31, 2012, amounted to $36,645 and $89,073, respectively.

Interest expense on capital lease payments for the six months ended June 30, 2013 and the year ended December 31, 2012, amounted to $5,869 and $15,084, respectively.

NOTE 5 – SHARE-BASED COMPENSATION

The Company has one share-based compensation plan described below. Compensation cost charged against income for the plan in the consolidated statements of operations for share-based compensation arrangements during the three months ended June 30, 2013 and 2012 amounted to $7,796 and $15,998, respectively. Compensation cost charged against income for the plan in the consolidated statements of operations for share-based compensation arrangements during the six months ended June 30, 2013 and 2012 amounted to $15,592 and $62,825, respectively.

The Company's plan, which is stockholder approved, permits the grant of stock options to its employees up to a maximum of one million shares of the Company's common stock. Option awards are generally granted with an exercise price equal to or greater than the market price of the Company's stock at the date of grant. Those option awards generally vest based on four years of continuous service and have ten year contractual terms.

The fair value of each option award is estimated on the date of grant using a Black-Scholes option valuation model. Expected volatilities are based on historically volatility of comparable companies. The Company uses historical data to estimate option exercise and employee termination within the valuation model. The risk-free rate for the periods within the contractual life of the option is based on the United States Treasury yield curve in effect at the time of grant.

There were no options issued during the six months ended June 30, 2013. There were options exercised for 2,850 shares of common stock during the six months ended June 30, 2013. Cash received from option exercise under the plan amounted to $71 for the six months ended June 30, 2013.

NOTE 6 – CASH FLOWS

Supplemental disclosures of non-cash investing and financing activities for the six months ended June 30, 2013 and 2012 is as follows:

During the six months ended June 30, 2012, the Company financed $130,798 of equipment through capital leases. Refer to Note 4 for additional information.

NOTE 7 – GOING CONCERN UNCERTAINTIES

The accompanying consolidated financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. As shown in the consolidated financial statements, the Company has incurred significant losses from operations and has consumed approximately $1.7 million and $2.9 million dollars to fund operations for the six months ended June 30, 2013 and 2012. The Company is highly leveraged with significant debt outstanding at June 30, 2013. Further, subsequent to the balance sheet date, Relume Technologies, Inc.'s wholly owned subsidiary, Relume Corporation, filed for bankruptcy. Based on these factors, there is substantial doubt about the Company's ability to continue as a going concern. Management plans to seek out strategic acquirers to generate sufficient cash flow to fund operations and strategic growth. Refer to Note 8 for additional information. Management recognizes that the Company's continuation as a going concern is dependent upon its ability to generate sufficient cash flow to allow the Company to satisfy its obligations on a timely basis. The generation of sufficient cash flow is dependent not only on the successful production and sale of products in the LED market, but also upon the ability to continue to raise cash through the issuance of debt and equity instruments.

NOTE 8 – SUBSEQUENT EVENTS

Subsequent to the balance sheet date, 100% of the outstanding stock of the Company was acquired by a third party for $15 million dollars, subject to a net working capital adjustment.

Subsequent to the balance sheet date, Relume Technologies, Inc.'s wholly owned subsidiary, Relume Corporation, filed for bankruptcy under Chapter 7 of the United States bankruptcy code. Total assets of Relume Corporation included in the consolidated balance sheet amounted to $1,397 and $1,513 at June 30, 2013 and December 31, 2012, respectively. Total liabilities of Relume Corporation included in the consolidated balance sheet amounted to $1,581,554 and $1,530,287 at June 30, 2013 and December 31, 2012, respectively.

Exhibit 99.3

Revolution Lighting Technologies, Inc.

Unaudited Pro Forma Condensed Consolidated Financial Statements

As of June 30, 2013 and for the periods ended June 30,2013 and December 31, 2012

REVOLUTION LIGHTING TECHNOLOGIES, INC.

INDEX TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Unaudited Pro Forma Condensed Consolidated Financial Statements

Basis of Presentation

On August 22, 2013 and December 20, 2012, respectively Revolution Lighting Technologies, Inc. (“Revolution”) completed its acquisitions of Relume Technologies Inc. and Seesmart Technologies Inc. (“Seesmart”). The following unaudited pro forma condensed consolidated financial statements have been prepared to give pro forma effect to the completed acquisitions, which were accounted for as purchases, as if the acquisitions and the related issuances of Revolution’s common stock, Series C preferred stock, Series D preferred stock and Series F preferred stock, and the repayment of Seesmart’s outstanding convertible notes payable and the settlement of Relume’s outstanding debt had occurred on January 1, 2012 for the preparation of the pro forma income statement and, with respect to the Relume acquisition, as of June 30, 2013 for the preparation of the pro forma balance sheet.

The unaudited pro forma condensed consolidated financial statements include a balance sheet as of June 30, 2013 and statements of operations for the six months ended June 30, 2013 and the year ended December 31, 2012. The unaudited pro forma condensed consolidating balance sheet was derived from the respective historical unaudited condensed consolidated balance sheets of Revolution and Relume as of June 30, 2013. The unaudited pro forma condensed consolidated statements of operations were derived from the respective historical unaudited statements of operations of Revolution and Relume for the six months ended June 30, 2013, the respective audited historical consolidated financial statements for the year ended December 31, 2012 and the unaudited consolidated financial statements of Seesmart for the period from January 1, 2012 to December 20, 2012.

The unaudited pro forma condensed consolidated balance sheet gives effect to the acquisition of Relume and related transactions as if they had occurred on June 30, 2013. The unaudited pro forma condensed consolidated statements of operations for the six months ended June 30, 2013 and for the year ended December 31, 2012 gives effect to the acquisitions and related transactions as if they had occurred on January 1, 2012.

The unaudited pro forma condensed consolidated financial statements, and the accompanying notes, should be read in conjunction with Revolution’s historical financial statements and related notes, Revolution’s “Management’s Discussion and Analysis of Financial Condition and Results of Operations” included in the Company’s 2012 Annual Report on Form 10K and Quarterly Reports on Form 10-Q for the quarters ended March 31,2013 and June 30,2013, Seesmart’s historical consolidated financial statements included in the Company’s Current Report on Form 8-K/A filed on March 22, 2013 , and Relume’s historical consolidated financial statements included elsewhere in this Current Report on Form 8-K/A.

The unaudited pro forma condensed consolidated financial statements presented are based on the assumptions and adjustments described in the accompanying notes. The unaudited pro forma condensed consolidated financial statements are presented for illustrative purposes and are not indicative of what the financial position might have been or what results of operations might have been achieved had the acquisitions and related transactions occurred as of the dates indicated or the financial position or results of operations that might be achieved for any future period.

Revolution Lighting Technologies, Inc.
Unaudited Pro Forma Condensed Consolidated Balance Sheet
(In Thousands, Except Per Share Data)

	June 30, 2013						
	Historical Revolution	Historical Relume	Relume Corp Deconsolidation		Pro Forma Adjustments		Pro Forma Consolidated
ASSETS							
Current Assets:							
Cash and cash equivalents	$ 5,347	$ 969	$ (2)	3F	$ (252)	3B	$ 6,062
Trade accounts receivable, net	6,069	1,015	—		—		7,084
Inventories, net	2,113	2,047	—		—		4,160
Other current assets	799	27	—		—		826
Total current assets	14,328	4,058	(2)		(252)		18,132
Property and equipment, net	254	577	—		—		831
Goodwill	10,166	—	—		7,022	3C	17,188
Other intangible assets, net	11,674	—	—		3,900	3C	15,574
Other assets, net	31	30	—		—		61
Total assets	$ 36,453	$ 4,665	$ (2)		$ 10,670		$ 51,786
LIABILITIES AND STOCKHOLDERS' EQUITY							
Current Liabilities:							
Accounts payable	$ 4,649	$ 2,335	$ —		$ —		$ 6,984
Accrued liabilities	1,117	1,604	(790)	3F	(280)	3E	1,651
Current portion of long term debt and capital leases	—	1,883	(761)	3F	(1,059)	3E	63
Borrowings under line of credit	—	674	—		(674)	3E	—
Deferred revenue	41	—	—		—		41
Customer deposits	247	—	—		—		247
Seesmart purchase price obligations	663	—	—		—		663
Total current liabilities	6,717	6,496	(1,551)		(2,013)		9,649
Deferred revenue	110	—	—		—		110
Dividends payable	533	—	—		—		533
Long term debt and capital leases	—	4,720	—		(4,642)	3E	78
Total liabilities	7,360	11,216	(1,551)		(6,655)		10,370
Series E convertible redeemable preferred stock	$ 5,599	$ —	$ —		$ —		$ 5,599
Series F convertible redeemable preferred stock	—	—	—		5,100	3A	5,100
Stockholders' Equity:							
Preferred stock, Series C convertible	$ 9,936	$ —	$ —		$ —		$ 9,936
Preferred stock, Series B convertible	—	—	—		—	3A	—
Relume preferred stock	—	4	—		(4)	3D	—
Common stock	80	1	—		1	3D	82
Additional paid-in capital	74,220	22,544	—		(15,323)	3D	81,441
Accumulated deficit	(60,742)	(29,100)	1,549	3F	27,551	3D	(60,742)
Total stockholders' equity	23,494	(6,551)	1,549		12,225		30,717
	$ 36,453	$ 4,665	$ (2)		$ 10,670		$ 51,786

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

Revolution Lighting Technologies, Inc.
Unaudited Pro Forma Condensed Consolidated Statement of Operations
(In Thousands, Except Per Share Data)

	For the Six Months Ended June 30, 2013						
	Historical Revolution	Historical Relume	Relume Corp, Deconsolidation		Pro Forma Adjustments		Pro Forma Consolidated
Revenue	$ 13,669	$ 3,906	$ —		$ —		$ 17,575
Cost of sales	7,423	2,928	—		101	3G	10,452
Gross profit	6,246	978	—		(101)		7,123
Operating expenses:							
Selling, general and administrative	9,675	2,753	66	3F	94	3G	12,588
Research and development	780	287	—		—		1,067
Total operating expenses	10,455	3,040	66		94		13,655
Operating income (loss)	(4,209)	(2,062)	(66)		(195)		(6,532)
Non-operating income (expense):							
Change in fair value of embedded derivative	(6,990)	—	—		—		(6,990)
Interest expense	—	(345)	61	3F	277	3I	(7)
Gain on bargain purchase price of business	743	—	—		—		743
Other income (expense)	3	(3)	—		—		—
Total non-operating income (expense), net	(6,244)	(348)	61		277		(6,254)
Loss from continuing operations	$ (10,453)	$ (2,410)	$ (5)		$ 82		(12,786)
Loss from continuing operations attributable to common shareholders	$ (13,223)	$ (2,410)	$ (5)		$ (43)	3A	$ (15,681)
Basic and diluted loss from continuing operations per common equivalent share attributable to common stockholders	$ (0.17)						$ (0.20)
Basic and diluted weighted average shares outstanding	77,286				2,180	3K	79,466

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

Revolution Lighting Technologies, Inc.
Unaudited Pro Forma Condensed Consolidated Statement of Operations
(In Thousands, Except Per Share Data)

	For the Year Ended December 31, 2012										
	Historical Revolution	Seesmart 1/1/12 – 12/20/12	Pro Forma Adjustments		Subtotal	Relume 2012	Relume Corp. Deconsolidation		Pro Forma Adjustments		Pro Forma Consolidated
Revenue	$ 4,481	$ 7,130	$ —		$ 11,611	$ 6,874	$ —		$ —		$ 18,485
Cost of sales	4,705	4,843	—		9,548	5,015	—		202	3G	14,765
Gross profit	(224)	2,287	—		2,063	1,859	—		(202)		3,720
Operating expenses:											
Selling, general and administrative	5,241	6,581	892	3H	12,714	6,033	210	3F	188	3G	19,145
Research and development	555	718	—		1,273	651	—		—		1,924
Impairment expense	3,397	—	—		3,397	—	—		—		3,397
Total operating expenses	9,193	7,299	892		17,384	6,684	210		188		24,466
Operating income (loss)	(9,417)	(5,012)	(892)		(15,321)	(4,825)	(210)		(390)		(20,746)
Non-operating income (expense):											
Gain on debt restructuring	1,048	—	—		1,048	—	—		—		1048
Interest expense	(210)	(198)	198	3J	(210)	(497)	123	3F	358	3I	(226)
Other income (expense)	1	—	—		1	(8)	—		—		(7)
Total non-operating income (expense), net	9	(198)	198		839	(505)	123		358		815
Loss from continuing operations	$ (8,578)	$(5,210)	$ (694)		$(14,482)	$(5,330)	$ (87)		$ (32)		$ (19,931)
Loss from continuing operations attributable to common shareholders	$ (13,803)	$(5,210)	$ (694)		$(19,707)	$(5,330)	$ (87)		$ (1,601)	3A	$ (26,725)
Basic and diluted loss per common share loss from continuing operations attributable to common stockholders	$ (0.63)				$ (0.66)						$ (0.83)
Basic and diluted weighted average shares outstanding	22,065		7,847	3K	29,912				2,180	3K	32,092

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

Revolution Lighting Technologies, Inc.

Notes to Unaudited Pro Forma Condensed Consolidating Financial Statements

Note 1. Basis of Presentation

The unaudited pro forma condensed consolidated statements of income of Revolution Lighting Technologies, Inc. (“Revolution “) as of and for the six months ended June 30, 2013 and the year ended December 31, 2012 reflect the acquisition of Relume Technologies, Inc. (“Relume”) and the related issuances of common stock and Series F preferred stock , and the settlement of Relume’s existing debt as if they had occurred on June 30, 2013 for balance sheet purposes and January 1, 2012 for income statement purposes. The unaudited pro forma condensed consolidated statements of income of Revolution for the six months ended June 30, 2013 and the year ended December 31, 2012 also give effect to the acquisition of Seesmart Technologies Inc. (“Seesmart”) the related issuances of common stock, Series C convertible preferred stock and Series D preferred stock, and the repayment of Seesmart’s convertible notes as if they had been completed on January 1, 2012. The acquisition of Seesmart has been reflected in the historical consolidated financial statements of Revolution after December 21, 2012.

The unaudited pro forma condensed consolidated statements of income and unaudited pro forma condensed consolidated balance sheet were derived by adjusting Revolution’s historical financial statements for the acquisition of Relume and Seesmart for the dates and periods indicated. The unaudited pro forma condensed consolidated balance sheet and condensed consolidated statements of income are provided for informational purposes only and are not indicative of Revolution’s financial position or results of operations had the transactions been consummated on the dates or for the periods indicated or financial position or results of operations for any future period or date.

The unaudited pro forma condensed consolidated financial statements, and the accompanying notes, should be read in conjunction with Revolution’s historical financial statements and related notes, Revolution’s “Management’s Discussion and Analysis of Financial Condition and Results of Operations” included in the Company’s 2012 Annual Report on Form 10K and Quarterly Reports on Form 10-Q for the quarters ended March 31,2013 and June 30,2013, Seesmart’s historical consolidated financial statements included in the Company’s Current Report on Form 8-K/A filed on March 22, 2013 , and Relume’s historical consolidated financial statements included elsewhere in this Current Report on Form 8-K/A.

Note 2. Acquisition of Relume

The unaudited pro forma condensed consolidated financial statements reflect a preliminary purchase price $11.6 million consisting of cash of $4.3 million (net of preliminary working capital adjustment of $0.7 million) which was financed from the proceeds of the issuance of Revolution’s Series F convertible redeemable preferred stock, and the issuance of 2.2 million shares of common stock valued at $ 7.3 million on the date of the acquisition. Approximately $0.7 million of the proceeds from the issuance of the Series F convertible redeemable preferred stock was retained by the Company for working capital purposes. The purchase price is subject to adjustment based on actual working capital, as defined, which is to be finalized within 80 days of the closing date.

In the accompanying June 30, 2013 unaudited pro forma condensed consolidated balance sheet, the total purchase price has been preliminarily allocated to the tangible and identifiable intangible assets and the liabilities of Relume based on preliminary estimated fair values as of the date of the acquisition in accordance with the acquisition method of accounting and includes preliminary estimated fair values of technology of $2.0 million, trademarks and tradenames of $1.2 million and customer relationships of $0.7 million. Preliminarily the pro forma excess of the purchase price over the fair value of acquired assets and liabilities (goodwill) is $7.0 million.

The pro forma adjustments made herein are based upon management’s preliminary estimates of the value of the tangible and intangible assets acquired. These estimates are subject to finalization. Final allocation may differ materially from the estimates reflected in these pro forma condensed consolidated financial statements

Note 3. Pro Forma Adjustments

A – The pro forma balance sheet reflects the issuance of Series F preferred stock to fund the acquisition. The Series F convertible redeemable preferred stock is stated at its redemption amount which includes a redemption premium of $100,000. The pro forma loss from continuing operations attributable to common stockholders for the year ended December 31, 2012 and the six months ended June 30, 2013 reflect adjustments for the Series F redemption premium referred to above, as well accrued dividends on the Series C and Series F preferred stock of approximately $1.5 million and $125,000, respectively.

B – Reflects the elimination of Relume cash retained by the sellers, net of $0.7 million of cash from the proceeds of from the issuance of the Series F Convertible redeemable preferred stock.

C – Reflect the allocation of the excess of the purchase price over the net assets of acquired of $10.9 million to identifiable intangible assets of $3.9 million and goodwill of $7.0 million.

D – Reflects the elimination of Relume's historical equity accounts, the issuance of approximately 2.2 million shares of common stock valued at $7.3 million as of the date of acquisition, and the accretion of the redemption premium of $100,000 on the Series F convertible redeemable preferred stock.

E – Settlement of Relume's outstanding debt and accrued interest from the proceeds of the merger consideration.

F – Reflects the deconsolidation of Relume Corporation, a previously controlled wholly owned subsidiary, which filed a petition for liquidation under Chapter 7 of the Bankruptcy Code prior to the closing of the acquisition of Relume, in accordance with the terms of the merger agreement. The Company's investment in, and intercompany receivables from Relume Corporation have been assigned no value. The Company's obligation for royalties payable to Relume Corporation have been reflected as a liability and as an expense.

G – The pro forma adjustment records amortization on the intangible assets acquired in connection with Relume acquisition. The pro forma amortization reflects a preliminary estimated of useful life which is consistent with the timing of the underlying cash flows. The preliminary estimated useful lives are 12 years for trade names and trademarks, 10 years for customer relationships and technology.

H – Record amortization of intangible assets acquired in connection with the Seesmart acquisition in accordance with amortization period described in the historical financial statements.

I – Reduction in interest expense due to settlement of Relume debt**.** The pro forma adjustment removes interest expense incurred by Relume on the debt extinguishes at closing during the applicable periods.

J – Reduction of interest expense due to settlement of Seesmart convertible debt. The pro forma adjustment removes historical interest expense incurred in the applicable periods

K – The weighted average shares outstanding have been increased to reflect the 7,740,893 shares issued or to be issued in connection with the Seesmart acquisition, and 2,179,545 shares issued or to be issued in connection the Relume acquisition.

Note 3- Acquisition related and other charges

The pro forma net loss for the year ended December 31, 2012 excludes Seesmart's charges of $1.9 million related to fees incurred by the sellers for the sale of the business and $0.5 million charge for a change in control premium on Seesmart's convertible debt. The pro forms net loss for the six months ended June 30, 2013 exclude transaction costs incurred by the Relume sellers of $0.4 million and, change in control payments made to employees of Relume in connection with a plan established by the sellers prior to the acquisition of $ 0.7 million, a loss of approximately $ 4.2 million related to the settlement of outstanding debt by the sellers in connection with the sale of Relume and an estimated gain of approximately $ 1 .6 million resulting from the deconsolidation of Relume Corp.

The pro forma results of operations includes a charge of $7.0 million for the change in fair value of an embedded derivative and a gain on the purchase of a business of $0.7 million for the six months ended June 30, 2013, an impairment charge of $3.9 million and a gain on the extinguishment of debt of $1.0 million for the year ended December 31, 2012, as well as a pre acquisition loss on extinguishment of debt of $1.7 million incurred by Seesmart in 2012.

Note 4- Income taxes

No deferred income taxes or provision for income taxes have been recorded as the net deferred tax assets, including net operating losses, have been fully offset by a valuation allowance