

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information		
1a Name of plan <u>ADVANCED LIGHTING TECHNOLOGIES, INC. 401(K) RETIREMENT AND SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶	001	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ADVANCED LIGHTING TECHNOLOGIES, INC.</u> <u>32000 AURORA ROAD</u> <u>SUITE A</u> <u>OLON, OH 44139</u>	1c Effective date of plan <u>07/01/1984</u>	2b Employer Identification Number (EIN) <u>34-1803229</u>	
		2c Sponsor's telephone number <u>440-519-0500</u>	
		2d Business code (see instructions) <u>335100</u>	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/15/2014	MICHELLE GUARINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	392
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	250
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits.....		6c	82
d Subtotal. Add lines 6a , 6b , and 6c		6d	333
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	333
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	290
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ADVANCED LIGHTING TECHNOLOGIES, INC. 401(K) RETIREMENT AND SAVINGS PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ADVANCED LIGHTING TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1803229</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	7389	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation ABF LG CAP VAL INV - STATE STREET 52-2269240		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.40%		
(a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation ARTISAN MID CAP VAL - STATE STREET 04-0025081		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.40%		
(a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation MSIF MID CAP GRTH A - BOSTON FINAN 330 W. 9TH STREET KANSAS CITY, MO 66160		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.40%		

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TCW SM CAP GRTH N - U.S. BANCORP F P.O. BOX 701 MILWAUKEE, WI 53201	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>ADVANCED LIGHTING TECHNOLOGIES, INC. 401(K) RETIREMENT AND SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ADVANCED LIGHTING TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1803229</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property)	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans	1c(8)	539072	480249
	(9) Value of interest in common/collective trusts	1c(9)	3389780	2518911
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	23297971	26993103
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	27226823	29992263

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	27226823	29992263
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	614468	
(B) Participants	2a(1)(B)	1490835	
(C) Others (including rollovers)	2a(1)(C)	33471	
(2) Noncash contributions	2a(2)	0	2138774
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	27248	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27248
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1053321	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1053321
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-29451
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		4331207
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		7521099

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	4747415	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4747415
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	8244	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		8244
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4755659

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2765440
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: S S & G, INC.

(2) EIN: 34-1945695

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ADVANCED LIGHTING TECHNOLOGIES, INC. 401(K) RETIREMENT AND SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ADVANCED LIGHTING TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1803229</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**ADVANCED LIGHTING
TECHNOLOGIES, INC.
401(k) RETIREMENT
AND SAVINGS PLAN**

***INDEPENDENT
AUDITORS'
REPORT
AND
FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2013 AND 2012***

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

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Cleveland Office
32125 Solon Road
Cleveland, OH 44139
440-248-8787
fax: 440-248-0841
www.SSandG.com

INDEPENDENT AUDITORS' REPORT

To the Administrator of the Advanced Lighting Technologies, Inc.
401(k) Retirement and Savings Plan
Solon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Advanced Lighting Technologies, Inc. 401(k) Retirement and Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the 2013 and 2012 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the 2013 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



July 7, 2014

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ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	2013	2012
ASSETS		
Participant directed investments, at fair value		
Registered investment funds	\$ 26,993,103	\$ 23,297,971
Common / collective trusts	<u>2,518,911</u>	<u>3,389,780</u>
	29,512,014	26,687,751
Receivables		
Notes receivable from participants	<u>480,249</u>	<u>539,072</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	29,992,263	27,226,823
Adjustment from fair value to contract value for fully benefit - responsive investment contracts	<u>(37,968)</u>	<u>(97,007)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 29,954,295</u>	<u>\$ 27,129,816</u>

See accompanying notes to financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net appreciation in fair value of investments	\$ 4,360,795	\$ 2,383,217
Interest and dividends	1,053,321	588,593
Total investment income	5,414,116	2,971,810
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	27,248	26,669
CONTRIBUTIONS		
Participants', net of excess contributions	1,490,835	1,505,689
Employer's	614,468	632,253
Rollover	33,471	169,648
	2,138,774	2,307,590
TOTAL ADDITIONS	7,580,138	5,306,069
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	4,747,415	1,746,226
Administration expenses	8,244	10,049
TOTAL DEDUCTIONS	4,755,659	1,756,275
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,824,479	3,549,794
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of the year	27,129,816	23,580,022
End of the year	\$ 29,954,295	\$ 27,129,816

See accompanying notes to financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan

The following description of the Advanced Lighting Technologies, Inc. 401(k) Retirement & Savings Plan (the "Plan") provides only general information. The Plan Sponsor is Advanced Lighting Technologies, Inc. and its controlled group of domestic subsidiaries (collectively the Company). Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was established on July 1, 1984 and was most recently restated effective January 1, 2010. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code.

General

The Plan is a defined contribution plan generally covering all eligible employees of the Company. There are no age or service requirements for employee contributions, as defined in the Plan. The Plan excludes certain non-resident aliens who have no earned income from sources within the United States, residents of Puerto Rico, leased employees, and any member of a collective bargaining unit for which retirement benefits have been subject of good faith negotiations. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan's administration costs, including third party administration expenses and investment management fees are paid by the Plan. Fees attributable to loans and distributions are paid by the participants. All other expenses of maintaining the Plan, including the fees required for the Plan's annual audit, are paid by the Company.

Contributions

Participants can elect to defer up to 60% of their pretax compensation, as defined in the Plan, or the maximum permitted by the Internal Revenue Service. The Plan allows for catch-up contributions for participants who are age 50 or older. Participants may also rollover distributions from other qualified retirement plans excluding Roth deferrals.

After six months of service, the Company is required to make matching safe harbor contributions equal to 100% of the first 3% of each participant's eligible compensation, and 50% of each participant's next 2% of eligible compensation.

The Plan also allows for discretionary non-elective contributions, based on years of service, to be determined by the Board of Directors for each Plan year.

Vesting

Participants are vested immediately as to 100% of their contributions and the Company's safe harbor matching and qualified nonelective contributions.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan, continued

Participant accounts

A separate account is maintained for each participant in the Plan reflecting participant and Company contributions and allocation of the Plan's earnings and losses. The net value of each participant's account is established at the close of each business day through the valuation of each fund's assets at market value. The Plan includes provisions whereby participants can direct investment of their account balances between many programs depending on their personal investment objectives. Participants can change their investment direction or transfer funds on a daily basis.

Payment of benefits

Distributions from a participant's account are not permitted before age 59½ except in the event of death, disability, termination of employment, qualified domestic relations order, or financial hardship (including from rollover accounts), as defined in the Plan. Any distribution made without a qualifying event may be subject to a 10% federal tax penalty. Distributions may be made in the form of a lump-sum cash distribution or periodic installment amount equal to the value of the participant's vested interest. Automatic cash out of vested balances of \$1,000 or less are permitted under the Plan.

Financial hardship withdrawals of the participant's voluntary 401(k) contributions are permitted in specialized circumstances of immediate and heavy financial need. A participant who receives a hardship distribution of voluntary contributions shall be prohibited from making elective deferrals for six months after receipt of distribution.

Notes receivable from participants

The Plan allows participants to borrow against their vested account balance in the Plan, at the discretion of the trustee. Participants may borrow up to the lesser of \$50,000 or 50% of their account balance. No loan of less than \$1,000 will be made. No more than one loan per participant may be outstanding at any time. The loans are payable over one to five years, unless used to acquire a principal residence. The loans are secured by the balance in the participants account and bear a fixed interest rate based on prevailing interest rates charge by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate on all outstanding loans at December 31, 2013 is 5.25%. Principal and interest is paid ratably through payroll deductions.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$2,877 and \$6,041, respectively. These accounts are to be used to reduce future employer contributions. During 2013 and 2012, forfeitures of \$ -0- and \$2,716 were used to reduce employer contributions and \$3,255 and \$3,350 were used for plan administration expenses, respectively.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on an accrual basis and include recognition of net unrealized appreciation and depreciation of investments, which is included as a component of net appreciation in fair value of investments. The accounting records are maintained by a third party administrator engaged by the Plan sponsor, in conjunction with Fidelity Management Trust Company (the trustee) who maintains the assets and distributes benefits.

Valuation of investments

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

The Accounting Standards Codification (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined contribution plan be reported at fair value. However, contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the common / collective trusts as well as the adjustment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

The Plan presents in the Statements of Changes in Net Assets Available for Plan Benefits the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility and credit. Due to the level of risk associated with certain investment securities, it is reasonably possible that change in the values of investment securities will occur in the near term and that such change could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Evaluation of subsequent events

The Plan has evaluated subsequent events through July 7, 2014, the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through that date to recognize or disclose in these financial statements.

NOTE C - Investments / notes receivable from participants (unaudited)

All investments and notes receivable from participants information disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2013 and 2012, and interest and dividends and net appreciation in the fair value of investments for the years ended December 31, 2013 and 2012, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee. As elected by the Plan administrator, no auditing procedures have been performed on this information, except to compare such information to the information in the accompanying financial statements.

Investments that represent 5% percent or more of the total Plan's net assets are as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Artisan Mid Cap Value	\$ 1,584,392	\$ **
Fidelity Balanced K	2,403,271	2,180,394
Fidelity Capital Appreciation K	2,251,423	1,930,082
Fidelity Contrafund	1,774,430	1,332,356
Fidelity Freedom K 2025	1,509,797	**
Fidelity Freedom K 2035	2,026,960	**
Fidelity International Discovery K	2,144,498	2,399,588
Fidelity Managed Income Portfolio	2,518,911	3,389,780
Spartan 500 Index Inv	1,515,278	**
Spartan US Bond Index	1,812,011	2,077,476
Investments less than 5% of the Plan's assets	<u>9,971,043</u>	<u>13,378,075</u>
Total investments	<u>\$ 29,512,014</u>	<u>\$ 26,687,751</u>

** Investment does not represent 5% or more of the Plan's net assets

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Investments / notes receivable from participants (unaudited), continued

The Plan's investments (including investments bought, sold and held during the year) changed in value as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Registered investment funds	\$ 4,390,382	\$ 2,424,147
Common / collective trust	<u>29,587</u>	<u>40,930</u>
Net appreciation	<u>\$ 4,360,795</u>	<u>\$ 2,383,217</u>

NOTE D - Fair value measurements

Financial Accounting Standards Board (FASB) ASC Topic 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value focuses on the price that would be received to sell the asset or paid to transfer the liability regardless of whether an observable liquid market price existed (an exit price). An exit price valuation will include margins for risk even if they are not observable. As the Company is released from risk, the margins for risk will also be released through net realized gains (losses) in net income. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1: Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2: Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3: Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include the use of option pricing models, discounted cash flow models and similar techniques. The results cannot be determined with precision and may not be realized in an actual sale or immediate settlement of the asset or liability.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Registered investment funds: Valued at the daily closing price as reported by the fund. Registered investment funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment funds held by the Plan are deemed to be actively traded.

Common/collective trust: Valued at net asset value of units of a bank collective trust after adjustments to reflect all fund investments at fair value, including direct and indirect interests in fully benefit-responsive contracts as reported in the audited financial statements of the fund. The net asset value, as provided by the trustee, is used as a practical expedient to estimate fair value. The net asset value is based on the fair value of the underlying investments held by the fund less liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchase and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2013 and 2012.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
As of December 31, 2013:				
Registered investment funds:				
Large blended funds	\$ 9,371,472	\$ -	\$ -	\$ 9,371,472
Large growth funds	9,003,473	-	-	9,003,473
Mid value funds	2,654,883	-	-	2,654,883
Intermediate term bond funds	1,812,011	-	-	1,812,011
Large value funds	1,463,391	-	-	1,463,391
High yield bond funds	1,316,057	-	-	1,316,057
Mid growth funds	836,762	-	-	836,762
Small growth funds	<u>535,054</u>	<u>-</u>	<u>-</u>	<u>535,054</u>
Total registered investment funds	26,993,103	-	-	26,993,103
Common / collective trust	<u>-</u>	<u>2,518,911</u>	<u>-</u>	<u>2,518,911</u>
Balance at December 31, 2013	<u>\$26,993,103</u>	<u>\$2,518,911</u>	<u>\$ -</u>	<u>\$29,512,014</u>
As of December 31, 2012:				
Large growth funds	\$ 8,512,434	\$ -	\$ -	\$ 8,512,434
Large blended funds	7,332,888	-	-	7,332,888
Intermediate term bond funds	2,077,476	-	-	2,077,476
Mid value funds	1,549,905	-	-	1,549,905
Large value funds	1,273,292	-	-	1,273,292
High yield bond funds	1,159,730	-	-	1,159,730
Mid growth funds	817,466	-	-	817,466
Small growth funds	<u>574,780</u>	<u>-</u>	<u>-</u>	<u>574,780</u>
Total registered investment funds	23,297,971	-	-	23,297,971
Common / collective trust	<u>-</u>	<u>3,389,780</u>	<u>-</u>	<u>3,389,780</u>
Balance at December 31, 2012	<u>\$23,297,971</u>	<u>\$ 3,389,780</u>	<u>\$ -</u>	<u>\$26,687,751</u>

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE E - Reconciliation of financial statements to Forms 5500

The financial statements report the value of the Plan's stable value fund investment at contract value whereas the Forms 5500 report at fair value.

The following is a reconciliation of net assets available for benefits per the financial statements to the Forms 5500:

	December 31,	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 29,954,295	\$ 27,129,816
Adjustment from contract value to fair value for fully benefit – responsive investment contracts	<u>37,968</u>	<u>97,007</u>
Net assets per the Forms 5500	<u>\$ 29,992,263</u>	<u>\$ 27,226,823</u>

The following is a reconciliation of income per the financial statements to the Forms 5500:

	December 31,	
	<u>2013</u>	<u>2012</u>
Income per financial statements	\$ 7,580,138	\$ 5,306,069
Net adjustment from contract value to fair value fully benefit – responsive investment contracts	<u>(59,039)</u>	<u>22,085</u>
Income per the Form 5500	<u>\$ 7,521,099</u>	<u>\$ 5,328,154</u>

NOTE F - Tax status

The Plan adopted a standardized prototype plan document sponsored by Fidelity Management Trust Company which was restated effective January 1, 2010. Fidelity Management Trust Company obtained its latest determination letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since the prototype was received. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified and the related Trust established under the Plan is tax-exempt as of the financial statement date; and no provision for income taxes has been included in the Plan's financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - Tax status, continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE G - Related party transactions

In 2013 and 2012, the Plan was under contract with the trustee of the Plan. Fees paid by the Plan for the administrative services provided were \$8,244 and \$10,049 in 2013 and 2012, respectively.

The Plan invests in various funds which are managed by Fidelity Management Trust Company, the trustee of the Plan. The transactions involving these investments qualify as party-in-interest transactions.

Notes receivable from participants also qualify as party-in-interest transactions.

NOTE H - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN
EIN# 34-1803229
PLAN NUMBER 001

SCHEDULE H, LINE 4i -
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2013

(a)	(b)	(c) Description (including maturity date, rate of interest, collateral, par or maturity value)	(e)
	Identity of issue, borrower, lessor, or similar party		Current Value at December 31, 2013
	American Beacon Large Cap Value	Registered Investment Funds	\$ 1,463,391
	Artisan Mid Cap Value	Registered Investment Funds	1,584,392
*	Fidelity Balanced K	Registered Investment Funds	2,403,271
*	Fidelity Capital Appreciation K	Registered Investment Funds	2,251,423
*	Fidelity Capital & Income	Registered Investment Funds	1,316,057
*	Fidelity Contrafund	Registered Investment Funds	1,774,430
*	Fidelity Export & Multinational	Registered Investment Funds	429,851
*	Fidelity Freedom K 2000	Registered Investment Funds	14,292
*	Fidelity Freedom K 2005	Registered Investment Funds	64,322
*	Fidelity Freedom K 2010	Registered Investment Funds	349,772
*	Fidelity Freedom K 2015	Registered Investment Funds	897,137
*	Fidelity Freedom K 2020	Registered Investment Funds	876,455
*	Fidelity Freedom K 2025	Registered Investment Funds	1,509,797
*	Fidelity Freedom K 2030	Registered Investment Funds	550,726
*	Fidelity Freedom K 2035	Registered Investment Funds	2,026,960
*	Fidelity Freedom K 2040	Registered Investment Funds	665,640
*	Fidelity Freedom K 2045	Registered Investment Funds	94,918
*	Fidelity Freedom K 2050	Registered Investment Funds	278,347
*	Fidelity Freedom K 2055	Registered Investment Funds	32,689
*	Fidelity Freedom K Income	Registered Investment Funds	240,361
*	Fidelity International Discovery K	Registered Investment Funds	2,144,498
*	Fidelity Leveraged Company Stock	Registered Investment Funds	1,070,491
	MSIF Mid Cap Growth	Registered Investment Funds	836,762
*	Spartan 500 Index Inv	Registered Investment Funds	1,515,278
*	Spartan International Index	Registered Investment Funds	254,778
*	Spartan US Bond Index	Registered Investment Funds	1,812,011
	TCW Sm Cap Growth	Registered Investment Funds	535,054
	Total Registered Investment Funds		26,993,103
*	Fidelity Managed Income Portfolio	Common / Collective Trust	2,518,911
	Total Investments		\$ 29,512,014
*	Participant loans	5.25%	\$ 480,249

* Indicates party-in-interest

See accompanying notes to financial statements.

**ADVANCED LIGHTING
TECHNOLOGIES, INC.
401(k) RETIREMENT
AND SAVINGS PLAN**

***INDEPENDENT
AUDITORS'
REPORT
AND
FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2013 AND 2012***

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

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Cleveland Office
32125 Solon Road
Cleveland, OH 44139
440-248-8787
fax: 440-248-0841
www.SSandG.com

INDEPENDENT AUDITORS' REPORT

To the Administrator of the Advanced Lighting Technologies, Inc.
401(k) Retirement and Savings Plan
Solon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Advanced Lighting Technologies, Inc. 401(k) Retirement and Savings Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the 2013 and 2012 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the 2013 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



July 7, 2014

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ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	2013	2012
ASSETS		
Participant directed investments, at fair value		
Registered investment funds	\$ 26,993,103	\$ 23,297,971
Common / collective trusts	<u>2,518,911</u>	<u>3,389,780</u>
	29,512,014	26,687,751
Receivables		
Notes receivable from participants	<u>480,249</u>	<u>539,072</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	29,992,263	27,226,823
Adjustment from fair value to contract value for fully benefit - responsive investment contracts	<u>(37,968)</u>	<u>(97,007)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 29,954,295</u>	<u>\$ 27,129,816</u>

See accompanying notes to financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net appreciation in fair value of investments	\$ 4,360,795	\$ 2,383,217
Interest and dividends	1,053,321	588,593
Total investment income	5,414,116	2,971,810
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	27,248	26,669
CONTRIBUTIONS		
Participants', net of excess contributions	1,490,835	1,505,689
Employer's	614,468	632,253
Rollover	33,471	169,648
	2,138,774	2,307,590
TOTAL ADDITIONS	7,580,138	5,306,069
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	4,747,415	1,746,226
Administration expenses	8,244	10,049
TOTAL DEDUCTIONS	4,755,659	1,756,275
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,824,479	3,549,794
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of the year	27,129,816	23,580,022
End of the year	\$ 29,954,295	\$ 27,129,816

See accompanying notes to financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan

The following description of the Advanced Lighting Technologies, Inc. 401(k) Retirement & Savings Plan (the "Plan") provides only general information. The Plan Sponsor is Advanced Lighting Technologies, Inc. and its controlled group of domestic subsidiaries (collectively the Company). Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was established on July 1, 1984 and was most recently restated effective January 1, 2010. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code.

General

The Plan is a defined contribution plan generally covering all eligible employees of the Company. There are no age or service requirements for employee contributions, as defined in the Plan. The Plan excludes certain non-resident aliens who have no earned income from sources within the United States, residents of Puerto Rico, leased employees, and any member of a collective bargaining unit for which retirement benefits have been subject of good faith negotiations. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan's administration costs, including third party administration expenses and investment management fees are paid by the Plan. Fees attributable to loans and distributions are paid by the participants. All other expenses of maintaining the Plan, including the fees required for the Plan's annual audit, are paid by the Company.

Contributions

Participants can elect to defer up to 60% of their pretax compensation, as defined in the Plan, or the maximum permitted by the Internal Revenue Service. The Plan allows for catch-up contributions for participants who are age 50 or older. Participants may also rollover distributions from other qualified retirement plans excluding Roth deferrals.

After six months of service, the Company is required to make matching safe harbor contributions equal to 100% of the first 3% of each participant's eligible compensation, and 50% of each participant's next 2% of eligible compensation.

The Plan also allows for discretionary non-elective contributions, based on years of service, to be determined by the Board of Directors for each Plan year.

Vesting

Participants are vested immediately as to 100% of their contributions and the Company's safe harbor matching and qualified nonelective contributions.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the plan, continued

Participant accounts

A separate account is maintained for each participant in the Plan reflecting participant and Company contributions and allocation of the Plan's earnings and losses. The net value of each participant's account is established at the close of each business day through the valuation of each fund's assets at market value. The Plan includes provisions whereby participants can direct investment of their account balances between many programs depending on their personal investment objectives. Participants can change their investment direction or transfer funds on a daily basis.

Payment of benefits

Distributions from a participant's account are not permitted before age 59½ except in the event of death, disability, termination of employment, qualified domestic relations order, or financial hardship (including from rollover accounts), as defined in the Plan. Any distribution made without a qualifying event may be subject to a 10% federal tax penalty. Distributions may be made in the form of a lump-sum cash distribution or periodic installment amount equal to the value of the participant's vested interest. Automatic cash out of vested balances of \$1,000 or less are permitted under the Plan.

Financial hardship withdrawals of the participant's voluntary 401(k) contributions are permitted in specialized circumstances of immediate and heavy financial need. A participant who receives a hardship distribution of voluntary contributions shall be prohibited from making elective deferrals for six months after receipt of distribution.

Notes receivable from participants

The Plan allows participants to borrow against their vested account balance in the Plan, at the discretion of the trustee. Participants may borrow up to the lesser of \$50,000 or 50% of their account balance. No loan of less than \$1,000 will be made. No more than one loan per participant may be outstanding at any time. The loans are payable over one to five years, unless used to acquire a principal residence. The loans are secured by the balance in the participants account and bear a fixed interest rate based on prevailing interest rates charge by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate on all outstanding loans at December 31, 2013 is 5.25%. Principal and interest is paid ratably through payroll deductions.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$2,877 and \$6,041, respectively. These accounts are to be used to reduce future employer contributions. During 2013 and 2012, forfeitures of \$ -0- and \$2,716 were used to reduce employer contributions and \$3,255 and \$3,350 were used for plan administration expenses, respectively.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on an accrual basis and include recognition of net unrealized appreciation and depreciation of investments, which is included as a component of net appreciation in fair value of investments. The accounting records are maintained by a third party administrator engaged by the Plan sponsor, in conjunction with Fidelity Management Trust Company (the trustee) who maintains the assets and distributes benefits.

Valuation of investments

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

The Accounting Standards Codification (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined contribution plan be reported at fair value. However, contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the common / collective trusts as well as the adjustment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

The Plan presents in the Statements of Changes in Net Assets Available for Plan Benefits the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility and credit. Due to the level of risk associated with certain investment securities, it is reasonably possible that change in the values of investment securities will occur in the near term and that such change could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Evaluation of subsequent events

The Plan has evaluated subsequent events through July 7, 2014, the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through that date to recognize or disclose in these financial statements.

NOTE C - Investments / notes receivable from participants (unaudited)

All investments and notes receivable from participants information disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2013 and 2012, and interest and dividends and net appreciation in the fair value of investments for the years ended December 31, 2013 and 2012, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee. As elected by the Plan administrator, no auditing procedures have been performed on this information, except to compare such information to the information in the accompanying financial statements.

Investments that represent 5% percent or more of the total Plan's net assets are as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Artisan Mid Cap Value	\$ 1,584,392	\$ **
Fidelity Balanced K	2,403,271	2,180,394
Fidelity Capital Appreciation K	2,251,423	1,930,082
Fidelity Contrafund	1,774,430	1,332,356
Fidelity Freedom K 2025	1,509,797	**
Fidelity Freedom K 2035	2,026,960	**
Fidelity International Discovery K	2,144,498	2,399,588
Fidelity Managed Income Portfolio	2,518,911	3,389,780
Spartan 500 Index Inv	1,515,278	**
Spartan US Bond Index	1,812,011	2,077,476
Investments less than 5% of the Plan's assets	<u>9,971,043</u>	<u>13,378,075</u>
Total investments	<u>\$ 29,512,014</u>	<u>\$ 26,687,751</u>

** Investment does not represent 5% or more of the Plan's net assets

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Investments / notes receivable from participants (unaudited), continued

The Plan's investments (including investments bought, sold and held during the year) changed in value as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Registered investment funds	\$ 4,390,382	\$ 2,424,147
Common / collective trust	<u>29,587</u>	<u>40,930</u>
Net appreciation	<u>\$ 4,360,795</u>	<u>\$ 2,383,217</u>

NOTE D - Fair value measurements

Financial Accounting Standards Board (FASB) ASC Topic 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value focuses on the price that would be received to sell the asset or paid to transfer the liability regardless of whether an observable liquid market price existed (an exit price). An exit price valuation will include margins for risk even if they are not observable. As the Company is released from risk, the margins for risk will also be released through net realized gains (losses) in net income. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1: Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2: Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3: Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include the use of option pricing models, discounted cash flow models and similar techniques. The results cannot be determined with precision and may not be realized in an actual sale or immediate settlement of the asset or liability.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Registered investment funds: Valued at the daily closing price as reported by the fund. Registered investment funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment funds held by the Plan are deemed to be actively traded.

Common/collective trust: Valued at net asset value of units of a bank collective trust after adjustments to reflect all fund investments at fair value, including direct and indirect interests in fully benefit-responsive contracts as reported in the audited financial statements of the fund. The net asset value, as provided by the trustee, is used as a practical expedient to estimate fair value. The net asset value is based on the fair value of the underlying investments held by the fund less liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchase and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2013 and 2012.

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NOTES TO FINANCIAL STATEMENTS

NOTE D - Fair value measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
As of December 31, 2013:				
Registered investment funds:				
Large blended funds	\$ 9,371,472	\$ -	\$ -	\$ 9,371,472
Large growth funds	9,003,473	-	-	9,003,473
Mid value funds	2,654,883	-	-	2,654,883
Intermediate term bond funds	1,812,011	-	-	1,812,011
Large value funds	1,463,391	-	-	1,463,391
High yield bond funds	1,316,057	-	-	1,316,057
Mid growth funds	836,762	-	-	836,762
Small growth funds	<u>535,054</u>	<u>-</u>	<u>-</u>	<u>535,054</u>
Total registered investment funds	26,993,103	-	-	26,993,103
Common / collective trust	<u>-</u>	<u>2,518,911</u>	<u>-</u>	<u>2,518,911</u>
Balance at December 31, 2013	<u>\$26,993,103</u>	<u>\$2,518,911</u>	<u>\$ -</u>	<u>\$29,512,014</u>
As of December 31, 2012:				
Large growth funds	\$ 8,512,434	\$ -	\$ -	\$ 8,512,434
Large blended funds	7,332,888	-	-	7,332,888
Intermediate term bond funds	2,077,476	-	-	2,077,476
Mid value funds	1,549,905	-	-	1,549,905
Large value funds	1,273,292	-	-	1,273,292
High yield bond funds	1,159,730	-	-	1,159,730
Mid growth funds	817,466	-	-	817,466
Small growth funds	<u>574,780</u>	<u>-</u>	<u>-</u>	<u>574,780</u>
Total registered investment funds	23,297,971	-	-	23,297,971
Common / collective trust	<u>-</u>	<u>3,389,780</u>	<u>-</u>	<u>3,389,780</u>
Balance at December 31, 2012	<u>\$23,297,971</u>	<u>\$ 3,389,780</u>	<u>\$ -</u>	<u>\$26,687,751</u>

ADVANCED LIGHTING TECHNOLOGIES, INC.
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NOTES TO FINANCIAL STATEMENTS

NOTE E - Reconciliation of financial statements to Forms 5500

The financial statements report the value of the Plan's stable value fund investment at contract value whereas the Forms 5500 report at fair value.

The following is a reconciliation of net assets available for benefits per the financial statements to the Forms 5500:

	December 31,	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 29,954,295	\$ 27,129,816
Adjustment from contract value to fair value for fully benefit – responsive investment contracts	<u>37,968</u>	<u>97,007</u>
Net assets per the Forms 5500	<u>\$ 29,992,263</u>	<u>\$ 27,226,823</u>

The following is a reconciliation of income per the financial statements to the Forms 5500:

	December 31,	
	<u>2013</u>	<u>2012</u>
Income per financial statements	\$ 7,580,138	\$ 5,306,069
Net adjustment from contract value to fair value fully benefit – responsive investment contracts	<u>(59,039)</u>	<u>22,085</u>
Income per the Form 5500	<u>\$ 7,521,099</u>	<u>\$ 5,328,154</u>

NOTE F - Tax status

The Plan adopted a standardized prototype plan document sponsored by Fidelity Management Trust Company which was restated effective January 1, 2010. Fidelity Management Trust Company obtained its latest determination letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since the prototype was received. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified and the related Trust established under the Plan is tax-exempt as of the financial statement date; and no provision for income taxes has been included in the Plan's financial statements.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - Tax status, continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE G - Related party transactions

In 2013 and 2012, the Plan was under contract with the trustee of the Plan. Fees paid by the Plan for the administrative services provided were \$8,244 and \$10,049 in 2013 and 2012, respectively.

The Plan invests in various funds which are managed by Fidelity Management Trust Company, the trustee of the Plan. The transactions involving these investments qualify as party-in-interest transactions.

Notes receivable from participants also qualify as party-in-interest transactions.

NOTE H - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

ADVANCED LIGHTING TECHNOLOGIES, INC.
401(k) RETIREMENT & SAVINGS PLAN
EIN# 34-1803229
PLAN NUMBER 001

SCHEDULE H, LINE 4i -
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2013

(a)	(b)	(c) Description (including maturity date, rate of interest, collateral, par or maturity value)	(e)
	Identity of issue, borrower, lessor, or similar party		Current Value at December 31, 2013
	American Beacon Large Cap Value	Registered Investment Funds	\$ 1,463,391
	Artisan Mid Cap Value	Registered Investment Funds	1,584,392
*	Fidelity Balanced K	Registered Investment Funds	2,403,271
*	Fidelity Capital Appreciation K	Registered Investment Funds	2,251,423
*	Fidelity Capital & Income	Registered Investment Funds	1,316,057
*	Fidelity Contrafund	Registered Investment Funds	1,774,430
*	Fidelity Export & Multinational	Registered Investment Funds	429,851
*	Fidelity Freedom K 2000	Registered Investment Funds	14,292
*	Fidelity Freedom K 2005	Registered Investment Funds	64,322
*	Fidelity Freedom K 2010	Registered Investment Funds	349,772
*	Fidelity Freedom K 2015	Registered Investment Funds	897,137
*	Fidelity Freedom K 2020	Registered Investment Funds	876,455
*	Fidelity Freedom K 2025	Registered Investment Funds	1,509,797
*	Fidelity Freedom K 2030	Registered Investment Funds	550,726
*	Fidelity Freedom K 2035	Registered Investment Funds	2,026,960
*	Fidelity Freedom K 2040	Registered Investment Funds	665,640
*	Fidelity Freedom K 2045	Registered Investment Funds	94,918
*	Fidelity Freedom K 2050	Registered Investment Funds	278,347
*	Fidelity Freedom K 2055	Registered Investment Funds	32,689
*	Fidelity Freedom K Income	Registered Investment Funds	240,361
*	Fidelity International Discovery K	Registered Investment Funds	2,144,498
*	Fidelity Leveraged Company Stock	Registered Investment Funds	1,070,491
	MSIF Mid Cap Growth	Registered Investment Funds	836,762
*	Spartan 500 Index Inv	Registered Investment Funds	1,515,278
*	Spartan International Index	Registered Investment Funds	254,778
*	Spartan US Bond Index	Registered Investment Funds	1,812,011
	TCW Sm Cap Growth	Registered Investment Funds	535,054
	Total Registered Investment Funds		26,993,103
*	Fidelity Managed Income Portfolio	Common / Collective Trust	2,518,911
	Total Investments		\$ 29,512,014
*	Participant loans	5.25%	\$ 480,249

* Indicates party-in-interest

See accompanying notes to financial statements.