Risk Factors Comparison 2023-12-06 to 2022-12-07 Form: 10-K

Legend: **New Text** ~~Removed Text~~ Unchanged Text Moved Text Section

~~• The risk of global terrorism, political unrest and war may adversely affect the economy and the price and availability of the products that we sell and have a material adverse effect on our business, financial condition and results of operations.~~ Wholesale Product ~~Cost~~ **Price Volatility** and Supply Risks Associated with our Business ~~Significant increases in the wholesale price of home heating oil that cannot be passed on to customers may adversely affect our operating results. Our industry is a " margin- based " business in which gross profit depends on the excess of sales prices per gallon over supply costs per gallon. Consequently, our profitability is sensitive to increases in the wholesale product cost caused by changes in supply, geopolitical forces or other market conditions. We are experiencing a prolonged period of significant increases in the wholesale price of heating oil, which we believe is attributable to certain geopolitical forces, particularly the war in the Ukraine, and this trend may continue during fiscal 2023. Due to constraints in physical product supplies, we have from time- to time paid and may continue to pay a premium over the NYMEX- published price for spot purchases of heating oil products to ensure prompt deliveries. In certain cases, the amount of these spot premium payments have been in excess of $ 1. 00 per gallon. (Since the end of fiscal 2022, we have paid up to $ 5. 57 per gallon for home heating oil inclusive of the prompt- delivery premium.) The significant increase in product costs resulted in higher operating expenses, such as credit card fees, bad debt expense, and vehicle fuels, and also led to higher working capital requirements, including higher premiums and cash requirements for certain of our hedging instruments. In certain cases, we cannot pass on to our customers immediately or in full all cost increases by increasing our retail sales prices. This, in turn, negatively affects our profit margins. In an effort to retain existing accounts and attract new customers we may offer discounts, which will impact the net per gallon gross margin realized. Higher product costs also lead to customer conservation and attrition as discussed below under " Risk Factors – High product prices can lead to customer conservation and attrition, resulting in reduced demand for our products. " We cannot predict with any certainty whether the cost of our product will remain at these high levels nor can we predict the impact on future profit margins and customer attrition. If, due to supply constraints or shortages, we cannot purchase sufficient quantities of products to meet our customer' s needs, our business and operations will be adversely affected Constraints in physical product supplies have been caused by numerous factors, including imbalances in supply and demand of liquid product, exacerbated by the war in the Ukraine and backwardated energy markets have caused suppliers to reduce physical inventories. Approximately 80 % of our expected heating oil and propane needs for our full service residential and commercial customers for the fiscal 2023 heating season are covered by physical supply contracts and inventory on- hand at the beginning of the heating season. We intend to satisfy the remainder of our customer' s needs through spot product purchases. In response to the aforementioned supply constraints, we have paid and may continue to pay premiums in addition to the wholesale product costs to ensure prompt delivery of spot purchases. Although we expect to be able to continue to make spot purchases and obtain prompt deliveries of product through the payment of a premium, supply constraints or shortages could adversely affect this practice. If we are unable to make spot purchases of product due to supply constraints or shortages, we risk having insufficient supplies to serve all of our customers' needs, especially in the event of extremely cold weather conditions. Tight heating oil supplies also lead to higher product costs for our customers which, in turn, lead to customer conservation and attrition. As described under " Risk Factors-- Significant increases in the wholesale price of home heating oil that cannot be passed on to customers may adversely affect our operating results ", wholesale product cost increases that cannot be passed along to our customers will adversely affect our sales margins. At this time, we are unable to predict with any certainty whether we will experience supply shortages during the fiscal 2023 heating season and the impact it could have on our business, results of operations and financial condition. High product prices can lead to customer conservation and attrition, resulting in reduced demand for our products. Prices for our products are subject to volatile fluctuations~~ **Fluctuations** ~~in response to geopolitical forces, changes in supply and other market conditions. During periods of high wholesale product costs, the prices we charge our customers generally increase. High prices can lead to customer conservation and attrition, resulting in reduced demand for our products. Increases~~ in wholesale product costs may have adverse effects on our business, financial condition, results of operations, or liquidity. Increases in wholesale product costs may have adverse effects on our business, financial condition and results of operations, including the following: • reduced profit margins; • customer conservation ~~or~~ **; • customer** attrition due to customers converting to lower cost heating products or suppliers; • reduced liquidity as a result of higher **net** receivables **including customer credit balances** , and / or inventory balances as we must fund a portion of any increase in receivables, inventory and hedging costs from our own **cash** resources ~~,~~ **and** thereby ~~tying up~~ **reduce or eliminate** funds that would otherwise be available for **distributions and** other purposes; • higher interest expense as a result of increased working capital borrowing to finance higher receivables and / or inventory balances; ~~•~~ **and** higher bad debt expense and credit card processing costs as a result of higher selling prices ~~;~~ **. Our business is a " margin- based " business in which gross profit depends on the excess of sales prices per gallon over supply costs per gallon. Consequently, our profitability is sensitive to increases in the wholesale product cost caused by changes in supply, geopolitical forces** and ~~•~~ **other market conditions. Although our wholesale product costs are closely linked to the price of diesel fuel, diesel fuel prices do not always correspond to increases or decreases in consumer demand for our products. Consequently, our wholesale product prices may rise even though demand for our heating oil products is down due to, among other things, warm winter temperatures. Significant increases in product costs result in** higher ~~delivery~~ **operating expenses, such as credit card fees, bad debt expense,** and ~~service~~ vehicle ~~fuel~~ **fuels , and also lead to higher working capital requirements, including higher premiums and cash requirements for some of our hedging instruments. In certain cases, we cannot pass on to our customers immediately or in full all cost increases by increasing our retail sales prices. This, in turn, negatively affects our profit margins. We cannot predict with any certainty the impact of periods of high wholesale product** costs **on future profit margins. During periods of high wholesale product costs, the prices we charge our customers generally increase. High prices can lead to customer conservation and attrition, resulting in reduced demand for our products. Additionally, in an effort to retain existing accounts and attract new customers we may offer discounts, which will impact the net per gallon gross margin realized. Increases in in wholesale product prices may also slow our customer collections as customers are more likely to delay the payment of their bills, leading to higher accounts receivable** . If increases in wholesale product costs cause our working capital requirements to exceed the amounts available under our revolving credit facility or should we fail to maintain the required availability or fixed charge coverage ratio, we would not have sufficient working capital to operate our business ~~, which could have a material adverse effect on our~~ **or cash** ~~financial condition and results of operations. Our business requires a significant amount of working capital to finance inventory and accounts receivable generated during the heating season. Under our sixth amended and restated credit agreement (" Credit Agreement"), we may borrow up to $ 400 million, which increases to $ 550 million during the peak winter months from December through April of each fiscal year. We are obligated to meet certain financial covenants under our Credit Agreement, including the requirement to maintain at all times either excess availability~~ **available** ~~(borrowing base less amounts borrowed and letters of credit issued) of 12. 5 % of the revolving credit commitment then in effect or~~ **for distributions** ~~a fixed charge coverage ratio (as defined in our Credit Agreement) of not less than 1. 1. In addition, as long as our term loan is outstanding, our senior secured leverage ratio cannot be more than 3. 0 as calculated as of the quarters ending June 30 or September 30, and no more than 5. 5 as calculated as of the quarters ending December 31 or March 31. At December 31, 2022, we expect~~ to **unitholders** ~~have approximately 21 million gallons of priced purchase commitments and physical inventory hedged with a futures contract or swap~~ . ~~If~~ **When** the wholesale price of **home** heating oil ~~increased $ 1 per gallon~~ **declines significantly after a customer enters into a price protection arrangement** , **some** ~~our near term liquidity in December would be reduced by $ 21. 0 million. At September 30, 2022, we had approximately 104, 600~~ customers **attempt to renegotiate** ~~, or 32 % of our residential customer base, on the~~ **their** ~~balanced payment~~ **arrangement in order to enter into a lower cost pricing** plan ~~in~~ **with us or terminate their arrangement and switch to a competitor,** which ~~a~~ **may which may adversely impact our gross profit and operating results. If, due to supply constraints or shortages, we cannot purchase sufficient quantities of products to meet our** customer' s ~~estimated annual oil purchases~~ **needs, our business** and **operations will be adversely affected** ~~service contract fees are paid for in a series of equal~~

~~monthly payments~~ . ~~Increases~~ **Constraints** in **physical product supplies have been caused by numerous factors, including imbalances in supply and demand of liquid product, exacerbated by geopolitical forces, such as the wars in the Ukraine and in the Middle East. In addition, backwardated energy markets, which exist when the current market price of** wholesale product **is higher than the futures** ~~prices~~ - **price** ~~could~~ **, have caused and may in the future cause suppliers to** reduce ~~our liquidity if we failed~~ **physical inventories. We expect** to **cover** ~~recalculate the balanced payments on~~ a ~~timely basis~~ **substantial majority of** ~~or~~ **our expected heating oil and propane needs during** ~~if customers resist higher balanced payments. These customers could possibly owe us more in the future than we had budgeted. Generally, customer credit balances are at their low point after the end of~~ the heating season **for our full service residential and commercial customers with physical supply contracts and inventory on-** ~~and~~ **hand** at ~~their peak prior to~~ the beginning of the heating season **. The remainder of our customer' s needs are satisfied through spot product purchases. During periods when supplies are constrained, we have paid and may continue to pay significant premiums over the wholesale product cost to ensure prompt delivery of spot purchases. In certain cases, these premium payments cannot be passed on to our customers, thereby reducing our profit margins** . Our hedging strategy may adversely affect our liquidity. We purchase derivatives, futures and swaps **of diesel fuel primarily** from members of our lending group **and Cargill** in order to mitigate exposure to market risk associated with our inventory and the purchase of home heating oil for price-protected customers. Future positions require an initial cash margin deposit and daily mark to market maintenance margin, whereas options are generally paid **either upfront** ~~for~~ - **or** ~~as~~ **when** they expire. **Any** ~~Mark- to- market exposure reduces our borrowing base and as such can reduce the amount available to us under our Credit Agreement. There was no reserve against our borrowing base for derivative instruments during fiscal 2022. The highest mark to market reserve against our borrowing base for these derivative instruments with our lending group was $ 13. 2 million, and $ 20. 2 million, during fiscal years 2021 and 2020, respectively. We also purchase call options from members of our lending group and Cargill to hedge the price of the products to be sold to our price- protected customers which usually require us to pay an upfront~~ cash payment ~~. This~~ reduces our liquidity, as we must pay for the option before any sales are made to the customer. ~~We further purchase futures contracts~~ **Mark- to- market exposure** with ~~members of~~ our ~~lending~~ **bank** group **reduces** ~~in order to mitigate exposure to market risk associated with physical inventory. Our futures contracts require an initial cash deposit and maintenance margin for changes in the market value of the contracts. Significant declines in the wholesale price of home heating oil may cause price-protected customers to renegotiate or~~ **our** ~~terminate~~ **borrowing base and as such can reduce** ~~their~~ -- **the amount available** ~~arrangements which may adversely impact our gross profit and operating results. When the wholesale price of home heating oil declines significantly after a customer enters into a price protection arrangement, some customers attempt~~ to ~~renegotiate their arrangement in order to enter into a lower cost pricing plan with~~ us ~~or terminate their arrangement and switch to a competitor. Under~~ **under** ~~our current price- protected programs, approximately 37. 6 % and 5. 4 % of our residential customers are respectively categorized as being either ceiling or~~ **our Credit Agreement** ~~fixed, respectively, as of September 30, 2022~~ . A significant portion of our home heating oil volume is sold to price- protected customers (ceiling and fixed), and our gross margins could be adversely affected if we are not able to effectively hedge against fluctuations in the volume and cost of product sold to these customers. A significant portion of our home heating oil volume is sold to individual customers under ~~an arrangement~~ **arrangements** pre- establishing the ceiling sales price or a fixed price of home heating oil over a fixed period. When the customer makes a purchase commitment for the next period **,** we currently purchase option contracts, swaps and futures contracts for **diesel fuel covering** a substantial majority of the heating oil that we expect to sell to these price- protected customers **. The price of heating oil is closely linked to the price of diesel fuel** . The amount of home heating oil volume that we hedge per price- protected customer **with diesel fuel derivatives** is based upon the estimated fuel consumption per average customer, per month **by location** . If the actual usage exceeds the amount of the hedged volume on a monthly basis, we could be required to obtain additional volume at unfavorable margins. In addition, should actual usage in any month be less than the hedged volume (including, for example, as a result of **warm winters and** early terminations by ~~fixed~~ price **protected** customers), ~~our~~ **we may incur additional** hedging ~~losses could be greater~~ **costs which reduce our gross profit margins** . Currently, we have elected not to designate our derivative instruments as hedging instruments under FASB ASC 815- 10- 05 Derivatives and Hedging, and the change in fair value of the derivative instruments is recognized in our statement of operations. Therefore, we experience volatility in earnings as these currently outstanding derivative contracts are marked to market and non- cash gains or losses are recorded in the statement of operations. Our risk management policies cannot eliminate all commodity **price** risk ~~, basis risk,~~ or the impact of adverse market conditions which can adversely affect our financial condition, results of operations and cash available for distribution to our unitholders. In addition, any noncompliance with our risk management policies could result in significant financial losses. While our hedging policies are designed to minimize commodity risk, some degree of exposure to unforeseen fluctuations in market conditions remains. For example, we change our hedged position daily in response to movements in our inventory. Any difference between the estimated future sales from inventory and actual sales will create a mismatch between the amount of inventory and the hedges against that inventory, and thus change the commodity risk position that we are trying to maintain. ~~Also, significant increases in the costs of the products we sell can materially increase our costs to carry inventory. We use our revolving credit facility as our primary source of financing to carry inventory and may be limited on the amounts we can borrow to carry inventory. Basis risk describes the inherent market price risk created when a commodity of certain grade or location is purchased, sold or exchanged as compared to a purchase, sale or exchange of a like commodity at a different time or place. Transportation costs and timing differentials are components of basis risk. For example, we use the NYMEX to hedge our commodity risk with respect to pricing of energy products traded on the NYMEX. Physical deliveries under NYMEX contracts are made in New York Harbor. To the extent we take deliveries in other ports, such as Boston Harbor, we may have basis risk. In a backward market (when prices for future deliveries are lower than current prices), basis risk is created with respect to timing. In these instances, physical inventory generally loses value as basis declines over time. Basis risk cannot be entirely eliminated, and basis exposure, particularly in backward or other adverse market conditions, can adversely affect our financial condition, results of operations and cash available for distribution to our unitholders.~~ We monitor processes and procedures to reduce the risk of unauthorized trading and to maintain substantial balance between purchases and sales or future delivery obligations. We can provide no assurance, however, that these steps will detect and / or prevent all violations of such risk management policies and procedures, particularly if deception or other intentional misconduct is involved. We rely on the continued solvency of our **wholesale product suppliers and** derivatives, insurance and weather hedge counterparties. If **one** ~~counterparties to the derivative instruments that we use to hedge the cost~~ of ~~home heating oil sold to price- protected customers, physical inventory and~~ our ~~vehicle fuel costs~~ **wholesale product suppliers** were to fail, our liquidity, ~~operating~~ results **of operations** and financial condition could be materially adversely impacted, as we ~~would~~ **may** be ~~obligated~~ **required** to ~~fulfill our operational requirement of purchasing~~ **purchase** ~~, storing and selling~~ **product from other sources which may be at higher prices than we were prepared to pay. If counterparties to the derivative instruments that we use to hedge the cost of** home heating oil **sold to price- protected customers, physical inventory** and **our** vehicle fuel **costs** ~~, while losing the mitigating benefits of economic hedges with a failed counterparty. If one of our insurance carriers~~ were to fail, our liquidity, **operating** results ~~of operations~~ and financial condition could be materially adversely impacted, as we would **be obligated to fulfill our operational requirement of purchasing, storing and selling home heating oil and vehicle fuel, while losing the mitigating benefits of economic hedges with a failed counterparty. If one of our insurance carriers were to fail, our liquidity, results of operations and financial condition could be materially adversely impacted, as we would** have to fund any catastrophic loss. If our weather hedge counterparty were to fail, we would lose the protection of our weather hedge contract . Currently, we have outstanding derivative...... to sources of liquidity and financial condition . Risks Related to Customer Attrition, Competition, and Demand for Our Products Our operating results will be adversely affected if we continue to experience significant net customer attrition in our home heating oil and propane customer base. The following table depicts our gross customer gains, ~~gross customer~~ losses and net ~~customer~~ attrition from fiscal year ~~2018~~ **2019** to fiscal year ~~2022~~ **2023** . Net customer attrition is the difference between gross customer losses and customers added through marketing efforts. Customers added through acquisitions are not included in the calculation of gross customer gains. However, additional customer gains that are obtained through marketing efforts or lost at newly acquired businesses are included in these calculations from the point of closing going forward. Customer attrition percentage calculations include customers added through acquisitions in the denominators of the calculations on a weighted average basis from the closing date. Fiscal Year Ended September 30, Gross customer gains **12. 0 %** 11. 9 % 10. 7 % 12. 2 % 12. 9 ~~% 13. 0~~ % Gross customer losses 15. 6 % **15. 6 %** 14. 6 %

15. 6 % 18. 3 ~~% 16. 2~~ % Net attrition (3. **6 %) (3.** 7 %) (3. 9 %) (3. 4 %) (5. 4 ~~%) (3. 2~~ %) The gain of a new customer does not fully compensate for the loss of an existing customer because of the expenses incurred during the first year to add a new customer. Typically, the per gallon margin realized from a new account added is less than the margin of a customer that switches to another provider. Customer losses are the result of various factors, including but not limited to **,** ~~: •~~ wholesale product price volatility **,** ~~; •~~ price competition **,** ~~; •~~ warmer than normal weather **,** ~~; •~~ customer relocations and home sales / foreclosures **,** ~~; •~~ credit worthiness **,** ~~; •~~ service disruptions ~~;~~ **,** and ~~•~~ conversions to natural gas and electricity. Periods of high wholesale product costs due to energy market volatility ~~, product supply constraints~~ and inflation have added to our difficulty in reducing net customer attrition. Warmer than normal weather has also contributed to an increase in attrition as customers perceive less need for a full- service provider like ourselves. If we are not able to reduce the current level of net customer attrition or if such level should increase, attrition will have a material adverse effect on our business, operating results and cash available for distributions to unitholders. For additional information about customer attrition, see Item 7 " Management' s Discussion and Analysis of Financial Condition and Results of Operations – Customer Attrition. " Because of the highly competitive nature of our business, we may not be able to retain existing customers or acquire new customers, which would have an adverse impact on our business, operating results and financial condition. Our business is subject to substantial competition. Most of our operating locations compete with numerous distributors, primarily on the basis of price, reliability of service and responsiveness to customer service needs. Each operating location operates in its own competitive environment. We compete with distributors offering a broad range of services and prices, from full- service distributors, such as ourselves, to those offering delivery only. As do many companies in our business, we provide home heating equipment repair service on a 24- hour- a- day, seven- day- a- week, 52 weeks a year basis. We believe that this tends to build customer loyalty. In some instances **,** homeowners have formed buying cooperatives that seek to purchase home heating oil from distributors at a price lower than individual customers are otherwise able to obtain. We also compete for retail customers with suppliers of alternative energy products, principally natural gas, propane (in the case of our home heating oil operations) and electricity. If we are unable to compete effectively, we may lose existing customers and / or fail to acquire new customers, which would have a material adverse effect on our business, operating results and financial condition. Our operating results will be adversely affected if we experience significant net customer attrition from conversions to alternative energy products, principally natural gas or electricity. The following table depicts our estimated customer losses to natural gas conversions for the last five fiscal years. Losses to natural gas in our footprint for the home heating oil industry could be greater or less than our estimates. Fiscal Year Ended September 30, Customer losses to natural gas conversion **and electricity (1. 6) %** (1. 5) % (1. 1) % (1. 1) % (1. 4) % ~~(1. 3) %~~ In addition to our direct customer losses to natural gas **and electricity** competition, any conversion to natural gas or electricity by a heating oil consumer in our geographic footprint reduces the pool of available customers from which we can gain new heating oil customers, and could have a material adverse effect on our business, operating results and financial condition. If we do not make acquisitions on economically acceptable terms, **we** ~~our future growth~~ will **not** be ~~limited~~ **able to replace or grow our declining customer base** . Generally, heating oil and propane are secondary energy choices ~~to~~ **for** new housing construction, because natural gas is usually selected when **the** ~~natural gas~~ infrastructure exists. In certain ~~geographies~~ **areas in our operating footprint** , ~~utilities~~ **state and local legislatures** are **mandating the replacement of heating systems using fossil fuels, such as heating oil and propane, with systems using electricity in new** building **construction** ~~out their natural gas infrastructure~~ . As such, our industry is **declining** ~~not a growth industry~~ . Accordingly, ~~future~~ **our ability to maintain or** ~~growth~~ -- **grow our customer base** will depend on our ability to make acquisitions on economically acceptable terms. We cannot assure that we will be able to identify attractive acquisition candidates in ~~our sector in~~ the future or that we will be able to acquire businesses on economically acceptable terms. Adverse operating and financial results may limit our access to capital and adversely affect our ability to make acquisitions. ~~Under~~ **Our acquisition activities could result in operational difficulties, unrecoverable costs and** ~~the~~ **other negative consequences** ~~terms of our Credit Agreement~~ , ~~we are restricted from making~~ any ~~individual acquisition in excess~~ of **which** ~~$ 25. 0 million without the lenders' approval. In addition, to make an acquisition, we are required to have Availability (as defined in our Credit Agreement) of at least $ 40. 0 million, on a historical pro forma and forward- looking basis. Furthermore, as long as the bank term loan is outstanding, we must be in compliance with the senior secured leverage ratio (as defined in our Credit Agreement). These covenant restrictions~~ may ~~limit~~ **adversely impact** our ~~ability to make acquisitions~~ **financial condition and results of operations** . Any acquisition may involve potential risks to us and ultimately to our unitholders, including ~~: •~~ an increase in our indebtedness **,** ~~; •~~ an increase in our working capital requirements **,** ~~; •~~ an inability to integrate the operations of the acquired business **,** ~~; • an inability to successfully expand our operations into new territories; • the diversion of management' s attention from other business concerns; •~~ an excess of customer loss from the acquired business **,** ~~; •~~ loss of key employees from the acquired business ~~;~~ and ~~•~~ the assumption of additional liabilities **,** including environmental liabilities ~~. In addition, acquisitions may be dilutive to earnings and distributions to unitholders, and any additional debt incurred to finance acquisitions may, among other things, affect our ability to make distributions to our unitholders~~ . Since weather conditions may adversely affect the demand for home heating oil and propane, our business, operating results and financial condition are vulnerable to warm winters. Weather conditions in regions in which we operate have a significant impact on the demand for home heating oil and propane because our customers depend on this product largely for space heating purposes. As a result, weather conditions may materially adversely impact our business, operating results and financial condition. During the peak- heating season of October through March, sales of home heating oil and propane historically have represented approximately 80 % of our annual volume sold. Actual weather conditions can vary substantially from year to year or from month to month, significantly affecting our financial performance. Climate change may result in increased weather volatility. See " ~~Risk Factors —~~ We face possible risks and costs associated with the effects of changes in climate and severe weather ~~.~~ " **in these Risk Factors.** Warmer than normal temperatures in one or more regions in which we operate can significantly decrease the total volume we sell and the gross profit realized and, consequently, our results of operations ~~. Temperatures in the locations we operate have been warmer than normal for the last three fiscal years and this trend may continue due to climate change or other unforeseeable reasons~~ . To partially mitigate the adverse effect of warm weather on cash flows, we have used weather hedge contracts for a number of years. In general, such weather hedge contracts provide that we are entitled to receive a specific payment per heating degree- day shortfall, when the total number of heating degree- days in the hedge period is less than the ten year average. The " payment thresholds, " or strikes, are set at various levels. The hedge period runs from November 1, through March 31, of a fiscal year taken as a whole. **Although** ~~For fiscal year 2023,~~ we **have** entered into weather **hedges for fiscal 2024** ~~hedging contracts under which we are entitled to a payment capped at $ 12. 5 million if degree days are less than the Payment Threshold and we are obligated to make an~~ **and in prior years' periods** ~~annual payment capped at $ 5. 0 million if degree days exceed the Payment Threshold. However~~ , there ~~can be no assurance that such weather hedge contracts would fully or substantially offset the adverse effects of warmer weather on our business and operating results during such period or that colder weather will result in enough profit to offset a payment by the Company to its provider. There~~ can be no assurance that weather hedge contracts on historical terms and prices will continue to be available **past fiscal 2024** . ~~If the Company is unable to secure~~ **There can be no assurance that our** weather ~~insurance and temperatures are~~ **hedge contracts, if any, will fully or substantially offset the adverse effects of** warmer ~~than planned during the~~ **weather on our business and** ~~heating~~ **operating** ~~season, our~~ results ~~of operations and financial condition may be adversely affected~~ **or that colder weather will result in enough profit to offset our hedging costs** . Our operating results are subject to seasonal fluctuations. Our operating results are subject to seasonal fluctuations since the demand for home heating oil and propane is greater during the first and second fiscal quarter of our fiscal year, which is the peak heating season. The seasonal nature of our business has resulted on average in the last five years in the sale of approximately 30 % of our volume of home heating oil and propane in the first fiscal quarter and 50 % of our volume in the second fiscal quarter of each fiscal year. As a result, we generally realize net income in our first and second fiscal quarters and net losses during our third and fourth fiscal quarters and we expect that the negative impact of seasonality on our third and fourth fiscal quarter operating results will continue. Thus **,** any material reduction in the profitability of the first and second quarters for any reason, including warmer than normal weather and wholesale product price volatility, generally cannot be made up by any significant profitability improvements in the results of the third and fourth quarters. ~~a~~ **We face** possible ~~consequence~~ **risks and costs associated with effects** of changes in climate ~~is increased volatility~~ **and severe weather.We cannot predict changes** in **climate** ~~seasonal temperatures~~ . **The physical effects** ~~If there is an overall trend~~ of **changes in climate** ~~warmer winter temperatures,it~~ could **have a material** ~~adversely~~ -- **adverse** ~~affect~~ **effect on** ~~the demand for~~ our ~~products~~ **business and operations** . ~~See " Risk~~

~~Factors –~~ Since weather conditions may adversely affect the demand for home heating oil and propane,our business,operating results and financial condition are vulnerable to warm winters." To the extent that changes in climate impact weather patterns,our markets could experience severe weather ~~,including hurricanes~~ .If the frequency or magnitude of severe weather conditions or natural disasters such as hurricanes,blizzards or earthquakes increase,as a result of changes in climate or for other reasons,our results of operations and our financial performance could be negatively impacted by the extent of damage to our facilities or to our customers' residential homes and business structures,or of disruption to the supply or delivery of the products we sell. Risks Related to ~~Legal,~~ Regulatory and Environmental Matters **- See also Item 1 " Business – Government Regulations " Federal, state and local legislation in response to climate change has the potential to adversely impact the Company' s operations and reduce demand for our products and services. There is increasing attention in the United States and worldwide concerning the issue of climate change and the effect of greenhouse gas (" GHG ") emissions, from the combustion of carbon- based fossil fuels. Our heating oil and propane products are widely considered to be fossil fuels that produce GHG emissions. To combat the cause of global warming domestically, President Biden identified climate change as one of his administration' s top priorities and pledged to seek measures that would pave the path for the U. S. to achieve net zero GHG emissions by 2050. On August 16, 2022, President Biden signed the Inflation Reduction Act which aims to reduce GHG emissions by offering tax and other incentives desired to encourage homeowners to switch to alternative sources of energy than the ones we sell. In addition, the State of New York, where a majority of our operations are located, Massachusetts, Rhode Island and Connecticut and certain municipalities in our operating footprint have adopted laws, regulations and policies addressing climate change and restricting GHG emissions from fossil fuel burning systems. For additional information about climate change regulations affecting us, See Item 1 " Business – Government Regulations " for a summary of certain laws, regulations and policies adopted by states and municipalities in our operating footprint addressing climate change and / or restricting GHG emissions from fossil- fuel burning systems. The federal, state and local climate change regulatory landscape is highly complex and rapidly and continuously evolving. At this time, while we cannot predict whether, when, which, or in what form climate change legislation provisions and GHG emission restrictions may be enacted and what the impact of any such legislation or standards may have on our business, financial conditions or operations in the future, these measures could have a negative impact on our business over time or in the future.** Our results of operations and financial condition may be adversely affected by ~~governmental regulation and associated~~ environmental **regulations,** and regulatory costs. Our business is subject to a wide range of federal, state and local laws and regulations related to environmental and other matters. Such laws and regulations have become increasingly stringent over time ~~. Some state and local governments have enacted or are attempting to enact regulations and incentive programs encouraging the phase- out of the products that we sell in favor of products using electricity or other types of fuels, such as natural gas~~ . We may experience increased costs due to stricter pollution control requirements or liabilities resulting from noncompliance with operating or other regulatory permits. New regulations, such as those relating to underground storage, transportation, and delivery of the products that we sell, might adversely impact operations or make them more costly. In addition, there are environmental risks inherently associated with home heating oil operations, such as the risks of accidental releases or spills. We have incurred and continue to incur costs to remediate soil and groundwater contamination at some of our locations. We cannot be sure that we have identified all such contamination, that we know the full extent of our obligations with respect to contamination of which we are aware, or that we will not become responsible for additional contamination not yet discovered. It is possible that material costs and liabilities will be incurred, including those relating to claims for damages to property and persons and the environment. **For additional information about environmental and** ~~Legislation in response to climate change has the~~ **other** ~~potential~~ **regulations we are subject** to **, see Item 1** ~~adversely impact the Company' s operations and reduce demand for our products and services. There is increasing attention in the United States and worldwide concerning the issue of climate change and the effect of greenhouse gas (~~ " ~~GHG~~ **Business- Governmental Regulations.** ") emissions, in particular, from...... systems, thereby reducing our sales. We are subject to operating and litigation risks that could adversely affect our operating results whether or not covered by insurance. Our operations are subject to all operating hazards and risks normally incidental to handling, storing, transporting and otherwise providing customers with our products such as natural disasters, adverse weather, accidents, fires, explosions, hazardous material releases, mechanical failures and other events beyond our control. If any of these events were to occur, we could incur substantial losses because of personal injury or loss of life, severe damage to and destruction of property and equipment, and pollution or other environmental damage resulting in curtailment or suspension of our related operations. As a result, we may be a defendant in legal proceedings and litigation arising in the ordinary course of business. The Company records a liability when it is probable that a loss has been incurred and the amount is reasonably estimable. As we self- insure workers' compensation, automobile general liability and medical claims up to pre- established limits, we establish liabilities based upon expectations as to what our ultimate liability will be for claims based on our historical factors. We evaluate on an annual basis the potential for changes in loss estimates with the support of qualified actuaries. ~~As of September 30, 2022, we had approximately $ 79. 9 million of insurance liabilities.~~ Other than matters for which we self- insure, we maintain insurance policies with insurers in amounts and with coverage and deductibles that we believe are reasonable and prudent. However, there can be no assurance that the ultimate settlement of these claims will not differ materially from the assumptions used to calculate the liabilities or that the insurance we maintain will be adequate to protect us from all material expenses related to potential future claims ~~for remediation costs and personal and property damage or that these levels of insurance will be available in the future at economical prices, any of which could have a material effect on our results of operations. Further, certain types of claims may be excluded from our insurance coverage. If we were to incur substantial liability and the damages are not covered by insurance or are in excess of policy limits, or if we incur liability at a time when we are not able to obtain liability insurance, then our business, results of operations and financial condition could be materially adversely affected. Our captive insurance company may not bring the benefits we expect. Beginning October 1, 2016, we have elected to insure through a wholly- owned captive insurance company, Woodbury Insurance Co., Inc., certain self- insured or deductible amounts. We also continue to maintain our normal, historical, insurance policies with third party insurers. In addition to certain business and operating benefits of having a captive insurance company, we expect to receive certain cash flow benefits related to the timing of the tax deduction related to these claims. Such expected cash tax timing benefits related to coverage provided by Woodbury Insurance Co., Inc. may not materialize, or any cash tax savings may not be as much as anticipated~~ . Changes in tax laws or regulations may have a material adverse effect on our business, cash flow, financial condition or results of operations. New income, sales, use or other tax laws, statutes, rules, regulations or ordinances could be enacted at any time, which could adversely affect our business operations and financial performance. Further, existing tax laws, statutes, rules, regulations or ordinances could be interpreted, changed, modified or applied adversely to us. Changes to existing tax laws or the enactment of future reform legislation could have a material impact on our financial condition, results of operations and ability to pay distributions to our unitholders ~~. It cannot be predicted whether or when tax laws, statutes, rules, regulations or ordinances may be enacted, issued, or amended that could materially and adversely impact our financial position, results of operations, or cash flows~~ . Risks Related to Information Technology and Cybersecurity We depend on the use of information technology systems that have been and may in the future be a target of cyber- attacks. We rely on multiple information technology systems and networks that are maintained internally and by third- party vendors, and their failure or breach could significantly impede operations. In addition, our systems and networks, as well as those of our vendors, banks and counterparties, may receive and store personal or proprietary information in connection with human resources operations, customer offerings, and other aspects of our business. A cyber- attack or material network breach in the security of these systems could include the exfiltration, or other unauthorized access or disclosure, of proprietary information or employee and customer information, as well as disrupt our operations or damage our information technology infrastructure or those of third parties. For example, in July 2021, we detected a security incident that resulted in the encryption of certain of our information technology systems. Promptly upon discovery of the incident, we launched an investigation with the assistance of an outside cybersecurity firm, notified law enforcement, and took steps to address the incident and restore full operations. As a result of our investigation of the incident, we do not believe any personal information belonging to customers was involved. However, we believe that an unauthorized third party exfiltrated and / or accessed certain employee personal identifying information (" PII ") and / or protected health information (" PHI ") relating to employee health insurance plans and human resources information, residing on some of the affected systems. We ~~have since restored full operational capacity and~~ were able to continue to serve our customers without interruption. We do not believe that this incident had a material adverse effect on our business, operations or financial results. However, we cannot be certain that that similar cyber- attacks will not occur in the future. Any future cyber- attacks or incidents may have a material adverse effect on our business, operations or financial results. Cyber- attacks are increasing in their frequency, levels of persistence, and sophistication and intensity. Furthermore, because the techniques used to obtain unauthorized access to, or to disrupt, information technology systems change frequently, we may be unable to anticipate these techniques or implement security measures that would prevent them. We may also experience security breaches that may remain undetected for an extended period. **In addition, the information technology controls or legacy third party providers of an acquired business may be inadequate to prevent a future cyber- attack, unauthorized access or other data security breaches.** If another cyber- attack were to occur and cause interruptions in our operations, it could have a material adverse effect on our revenues and increase our operating and capital costs, which could reduce the amount of cash otherwise available for distribution. To the extent that a future cyber- attack, security breach or other such disruption results in a loss or damage to the Company' s data, or the disclosure of PII, PHI or other personal or proprietary information, including customer or employee information, it could cause significant damage to the Company' s reputation, affect relationships with its customers, vendors and employees, lead to claims against the Company, and ultimately harm our business. In addition, we may be required to incur additional costs to mitigate, remediate and protect against damage caused by cyber- attacks, security breaches or other such disruptions in the future. We have paid and may continue to pay significantly higher insurance premiums to maintain cyber insurance coverage, and even if we are able to maintain cyber insurance coverage, it may not be sufficient in amounts and scope to cover all harm sustained by the Company in any future cyber- attack or other data security incident. Risks Related to Our Workforce Our inability to identify, hire and retain qualified individuals for our workforce could slow our growth and adversely impact our ability to operate our business. Our success depends in part upon our ability to attract, motivate and retain a sufficient number of qualified employees to meet the needs of our business. ~~A number of factors may adversely affect the workforce available to us or increase labor costs, including high employment levels, federal unemployment subsidies, and other government regulations.~~ We have experienced and may continue to experience shortages of qualified individuals to fill available positions ~~. Competition for qualified employees have caused us and may continue to cause us to pay higher wages and provide greater benefits~~ . We place a heavy emphasis on the qualification and training of our personnel and spend a significant amount of time and money on training our team members. Any inability to recruit and retain qualified individuals may result in higher turnover and increased labor costs, could compromise the quality of our service, and could have a material adverse effect on our business, financial condition and results of operations ~~. The COVID- 19 pandemic exacerbated staffing complexities for us. The COVID- 19 pandemic has also resulted in aggressive competition for talent, wage inflation and pressure to improve benefits and workplace conditions to remain competitive. Maintaining adequate staffing in our customer- facing departments and hiring and training staff has been significantly complicated by the impacts of the COVID- 19 pandemic on our business. Due to the highly competitive wage pressure resulting from the labor shortage, our existing wages and benefits programs may make it materially more difficult for us to attract and retain the best talent. Our failure to recruit and retain employees in a timely manner or higher team member turnover levels all could affect our ability to service our customers leading to customer attrition, and we may experience higher than projected labor costs. In addition, we deliver our products primarily by truck. We compete with other entities for drivers and service technicians' labor, including entities that do not have seasonal businesses such as ours. The shortages of drivers, has caused an increase in the cost of transportation for us. An overall labor shortage, lack of skilled labor, increased turnover or labor inflation or as a result of general macroeconomic factors, could have a material adverse impact on the company' s operations, results of operations, liquidity or cash flows~~ . A substantial portion of our workforce is unionized, and we may face labor actions that could disrupt our operations or lead to higher labor costs and adversely affect our business. As of September 30, ~~2022~~ **2023** , approximately ~~45~~ **44** % of our employees were covered under ~~63~~ **62** different collective bargaining agreements. As a result, we are usually involved in union negotiations with several local bargaining units at any given time. There can be no assurance that we will be able to negotiate the terms of any expired or expiring agreement on terms satisfactory to us. Although we consider our relations with our employees to be generally satisfactory, we may experience strikes, work stoppages or slowdowns in the future. If our unionized workers were to engage in a strike, work stoppage or other slowdown, we could experience a significant disruption of our operations, which could have a material adverse effect on our business, results of operations and financial condition. Moreover, our non- union employees may become subject to labor organizing efforts. If any of our current non- union facilities were to unionize, we could incur increased risk of work stoppages and potentially higher labor costs. Our obligation to fund multi- employer pension plans to which we contribute may have an adverse impact on us. We participate in a number of multi- employer pension plans for current and former union employees covered under collective bargaining agreements. The risks of participating in multi- employer plans are different from single- employer plans in that assets contributed are pooled and may be used to provide benefits to current and former employees of other participating employers. Several factors could require us to make significantly higher future contributions to these plans, including the funding status of the plan, unfavorable investment performance, insolvency or withdrawal of participating employers, changes in demographics and increased benefits to participants. Several of these multi- employer plans to which we contribute are underfunded, meaning that the value of such plans' assets are less than the actuarial value of the plans' benefit obligations. We may be subject to additional liabilities imposed by law as a result of our participation in multi- employer defined benefit pension plans. Various Federal laws impose certain liabilities upon an employer who is a contributor to a multi- employer pension plan if the employer withdraws from the plan or the plan is terminated or experiences a mass withdrawal, potentially including an allocable share of the unfunded vested benefits in the plan for all plan participants, not just our retirees. Accordingly, we could be assessed our share of unfunded liabilities should we terminate participation in these plans, or should there be a mass withdrawal from these plans, or if the plans become insolvent or otherwise terminate ~~. While we currently have no intention of permanently terminating our participation in or otherwise withdrawing from any underfunded multi- employer pension plan, there can be no assurance that we will not be required to record material withdrawal liabilities or be required to make material cash contributions in the future to one or more underfunded plans, whether as a result of withdrawing from a plan, or of agreeing to any alternate funding option, or due to any of the other risks associated with being a participating employer in an underfunded plan. Any of these events could negatively impact our liquidity and financial results~~ . Risks Related to Ownership of Our Common Units Conflicts of interest have arisen and could arise in the future. Conflicts of interest have arisen and could arise in the future as a result of relationships between the general partner and its affiliates, on the one hand, and us or any of our limited partners, on the other hand. As a result of these conflicts, the general partner may favor its own interests and those of its affiliates over the interests of the unitholders. The nature of these conflicts is ongoing and includes the following considerations: • The general partner' s affiliates are not prohibited from engaging in other business or activities, including direct competition with us. • The general partner determines the amount and timing of asset purchases and sales, capital expenditures, distributions to unitholders, unit repurchases, ~~borrowings~~ and ~~reserves~~ **our capital structure** , each of which can impact the amount of cash, if any, available for distribution to unitholders, and available to pay principal and interest on debt and the amount of incentive distributions payable in respect of the general partner units ~~. • The general partner controls the enforcement of obligations owed to us by the general partner~~ . • The general partner decides whether to retain its counsel or engage separate counsel to perform services for us. • ~~In some instances the general partner may borrow funds in order to permit the payment of distributions to unitholders. • The general partner may limit its liability and reduce its fiduciary duties, while also restricting the remedies available to unitholders for actions that might, without limitations, constitute breaches of fiduciary duty. •~~ Unitholders are deemed to have consented to some actions and conflicts of interest **under the Partnership Agreement** that might otherwise be deemed a breach of fiduciary or other duties under applicable state law. • ~~The~~ **Under the Partnership Agreement, the** general partner is allowed to take into account the interests of parties in addition to the Company in resolving conflicts of interest, thereby limiting its fiduciary duty to the unitholders. • The general partner determines whether to issue additional units or other of our securities ~~. • The general partner determines which costs are reimbursable by us~~ . • The general partner is not restricted from causing us to pay the general partner or its affiliates for any services rendered on terms that are fair and reasonable to us or entering into additional contractual arrangements with any of these entities on our behalf. Cash distributions (if any) are not guaranteed and may fluctuate with performance and reserve requirements. Distributions of available cash **, if any,** by us to unitholders will depend on the amount of cash generated, and distributions may fluctuate based on our performance. The actual amount of cash that is available **for distribution** will depend upon numerous factors,

many ~~including: • profitability~~ of **which are out of** ~~operations, • required principal and interest payments on debt or~~ **our control** ~~debt prepayments, • debt covenants, • margin account requirements, • cost of acquisitions, • issuance of debt and equity securities, • fluctuations in working capital, • capital expenditures, • units repurchased, • adjustments in reserves, • prevailing economic conditions, • financial, business and other factors, • increased pension funding requirements, • results of potential adverse litigation, and • the amount of cash taxes we have to pay in Federal, State and local corporate income and franchise taxes~~. Our Credit Agreement imposes restrictions on our ability to pay distributions to unitholders, including the need to maintain certain covenants. (See the sixth amended and restated credit agreement and Note 13 of the Notes to the Consolidated Financial Statements — Long- Term Debt and Bank Facility Borrowings). If we fail to maintain an effective system of internal controls, then we may not be able to accurately report our financial results or prevent fraud. As a result, current and potential unitholders could lose confidence in our financial reporting, which would harm our business and the trading price of our common units. Effective internal controls are necessary for us to provide reliable financial reports, prevent fraud and operate successfully as a public company. We may experience difficulties in implementing effective internal controls as part of our integration of acquisitions from private companies, which are not subject to the internal control requirements imposed on public companies. If we are unable to maintain adequate controls over our financial processes and reporting in the future or if the businesses we acquire have ineffective internal controls, our operating results could be harmed or we may fail to meet our reporting obligations. Ineffective internal controls over financial reporting could cause our unitholders to lose confidence in our reported financial information, which would likely have a negative effect on the trading price of our common units. **Our unitholder rights plan may discourage potential acquirers of the Company. In March 2023, we adopted a unitholder rights plan, which provides, among other things, that when specified events occur, our unitholders will be entitled to purchase additional common units. The unitholders rights plan will expire on March 24, 2028, unless further extended. The common unit purchase rights are triggered ten days after the date of a public announcement that a person or group acting in concert has acquired, or obtained the right to acquire, beneficial ownership of 15 % or more of our outstanding common units. The common unit purchase rights would cause significant dilution to a person or group that attempts to acquire the Company on terms that are not approved by the board of directors of the general partner. These provisions, either alone or in combination with each other, give our general partner a substantial ability to influence the outcome of a proposed acquisition of the Company. These provisions would apply even if an acquisition or other significant corporate transaction was considered beneficial by some of our unitholders.** Risks Related to Our Indebtedness Our substantial debt and other financial obligations could impair our financial condition and our ability to obtain additional financing and have a material adverse effect on us if we fail to meet our financial and other obligations. At September 30, ~~2022~~ **2023**, we had outstanding under our sixth amended and restated revolving credit facility agreement a $ ~~165~~ **148**. ~~0~~ **5** million term loan, $ ~~20~~ **0**. ~~3~~ **2** million under the revolver portion of the agreement, $ ~~5~~ **3. 2 million of letters of credit, $ 0**. 1 million ~~of letters of~~ **hedge positions were secured under the** credit ~~,~~ **agreement** and our availability was $ ~~189~~ **202**. ~~4~~ **1** million ~~. We did not have to provide collateral for our hedge positions. In July 2022, the Company had refinanced its five- year term loan and the revolving credit facility with the execution of the sixth amended and restated revolving credit facility agreement, which increased the amount due under our term loan to $ 165 million, enabled the Company to borrow up to $ 400 million ($ 550 million during the heating season of December through April of each year) subject to certain borrowing base limitations and coverage ratios, and extended the term of the facility to July 6, 2027~~. (See the sixth amended and restated credit agreement and Note 13 of the Notes to the Consolidated Financial Statements — Long- Term Debt and Bank Facility Borrowings). ~~Exclusive of the term loan,~~ **Our debt is often substantially higher** during the ~~last~~ **heating season as we access our revolving credit facilities to finance accounts receivable and inventory balances. For example, our borrowings under** ~~three~~ -- **the revolver peaked at $ 125. 6 million during the** fiscal **2023 heating season** ~~years we have utilized as much as $ 213. 9 million of our Credit Agreement in borrowings, letters of credit and hedging reserve~~. Our substantial indebtedness and other financial obligations could: • impair our ability to obtain additional financing in the future for working capital, capital expenditures, acquisitions, unit repurchases **, paying distributions** or general partnership purposes; • have a material adverse effect on us if we fail to comply with financial and affirmative and restrictive covenants in our debt agreements and an event of default occurs that is not cured or waived; • ~~require us to dedicate a substantial portion of our cash flow for principal and interest payments on our indebtedness and other financial obligations, thereby reducing the availability of our cash flow to fund working capital and capital expenditures; •~~ expose us to interest rate risk because certain of our borrowings are at variable rates of interest; • limit our flexibility in planning for, or reacting to, changes in our business and the industry in which we operate; and ~~• place us at a competitive disadvantage compared to our competitors that have proportionally less debt.~~ If we are unable to meet our debt service obligations and other financial obligations, we could be forced to restructure or refinance our indebtedness and other financial transactions, seek additional equity capital or sell our assets. We might then be unable to obtain such financing or capital or sell our assets on satisfactory terms, if at all. We are not required to accumulate cash for the purpose of meeting our future obligations to our lenders, which may limit the cash available to service the final payment due on the term loan outstanding under our Credit Agreement. Subject to the limitations on restricted payments that are contained in our Credit Agreement, we are not required to accumulate cash for the purpose of meeting our future obligations to our lenders. As a result, we may be required to refinance the final payment of our term loan **, which is expected to be $ 82. 6 million**. Our ability to refinance the term loan will depend upon our future results of operation and financial condition as well as developments in the capital markets. Our general partner will determine the future use of our cash resources and has broad discretion in determining such uses and in establishing reserves for such uses, which may include but are not limited to **,** ~~: •~~ complying with the terms of any of our agreements or obligations ~~; •~~ providing for distributions of cash to our unitholders in accordance with the requirements of our Partnership Agreement **,** ~~; •~~ providing for future capital expenditures and other payments deemed by our general partner to be necessary or advisable, including to make acquisitions ~~;~~ **,** and ~~•~~ repurchasing common units. Depending on the timing and amount of our use of cash, this could significantly reduce the cash available to us in subsequent periods to make payments on borrowings under our Credit Agreement. Restrictive covenants in our Credit Agreement may reduce our operating flexibility. Our Credit Agreement contains various covenants that limit our ability and the ability of our subsidiaries to, among other things **,** ~~: •~~ incur indebtedness **,** ~~; •~~ make distributions to our unitholders **,** ~~; •~~ purchase or redeem our outstanding equity interests **,** ~~or subordinated indebtedness; • make investments; • create liens; •~~ sell assets ~~; • engage in transactions with affiliates; • restrict the ability of our subsidiaries to make payments~~ , ~~loans, guarantees~~ and ~~transfers of assets or interests in assets; • engage in sale- leaseback transactions; • effect a merger or consolidation with or into other companies, or a sale of all or substantially all of our properties or assets; and •~~ engage in other lines of business. These restrictions could limit our ability to obtain future financings, make capital expenditures, withstand a future downturn in our business or the economy in general, conduct operations or otherwise take advantage of business opportunities that may arise. Our Credit Agreement also requires us to maintain specified financial ratios and satisfy other financial conditions. Our ability to meet those financial ratios and conditions can be affected by events beyond our control, such as weather conditions and general economic conditions. Accordingly, we may be unable to meet those ratios and conditions. Any breach of any of these covenants, failure to meet any of these ratios or conditions, or occurrence of a change of control would result in a default under the terms of the ~~relevant indebtedness or~~ **Credit Agreement and cause** ~~other~~ -- **the** ~~financial obligations~~ **amounts borrowed** to become immediately due and payable. If we were unable to repay those amounts, the lenders could initiate a bankruptcy proceeding or liquidation proceeding or proceed against the collateral, if any. If the lenders of our indebtedness or other financial obligations accelerate the repayment of borrowings or other amounts owed, we may not have sufficient assets to repay our indebtedness or other financial obligations. ~~Under our Credit Agreement, the occurrence of a " change of control " is considered a default. We may be unable to repay borrowings under our Credit Agreement if the indebtedness outstanding thereunder is accelerated following a change of control. In the event of a change in control, we may not have the financial resources to repay borrowings under our Credit Agreement and may be unable to satisfy our obligations unless we are able to refinance or obtain waivers under our other indebtedness.~~ General Risk Factors **Recessionary** ~~markets generally,which could reduce the market price of our common units without regard to our operating performance.~~ Economic ~~conditions~~ **Conditions and rapid inflation** could adversely affect our results of operations and financial condition **.Our business and results of operations may be adversely affected by changes in national or global economic conditions,including inflation,interest rates,availability of capital markets,consumer spending rates,unemployment rates,rising health care costs,energy availability and costs,the negative impacts caused by global conflicts,pandemics and public health crises,and the effects**

of governmental initiatives to manage economic conditions.Volatility in financial markets and deterioration of national and global economic conditions,including rapid increases in inflation,have impacted,and may again impact,our business and operations in a variety of ways .Uncertainty about economic conditions poses a risk as our customers may reduce or postpone spending in response to tighter credit,negative financial news and / or declines in income or asset values,which could have a material negative effect on the demand for our products and services and could lead to increased conservation,as we have seen certain of our customers seek lower cost providers. ~~Inflationary economic conditions generally affect us by increasing the cost of employee wages and benefits,transportation costs,product and service cost,credit card processing fees and bad debt from higher selling prices,and borrowings under our credit facility.Any increase in existing customers or potential new customers seeking lower cost providers and / or increase in our rejection rate of potential accounts because of credit considerations could increase our overall rate of net customer attrition.~~ In addition,recessionary economic conditions could negatively impact the spending and financial viability of our ~~customers;particularly our commercial motor fuel~~ customers.As a result,we could experience an increase in bad debts from financially distressed customers,which would have a negative effect on our liquidity,results of operations and financial condition. ~~Risks Related to the COVID~~ Disruptions in our supply chain and other factors affecting the delivery of our products and services could adversely impact our business. A disruption within our supply chain network **due to unforeseen events beyond our control** could adversely affect our ability to deliver our products and services in a timely manner, cause an increase in wholesale prices and a decrease in supply, lost sales, customer attrition, increased supply chain costs, or damage to our reputation ~~. For example, we have experienced supply chain disruptions in the procurement of certain HVAC equipment and home generators, which we believe are attributable to the COVID- 19 pandemic- related shortages of materials and labor~~ . Such disruptions may result from weather- related events; natural disasters; international trade disputes or trade policy changes or restrictions; tariffs or import- related taxes; third- party strikes, lock- outs, work stoppages or slowdowns; shortages of supply chain labor, including truck drivers; shipping capacity constraints, including shortages of related equipment; third- party contract disputes; supply or shipping interruptions or costs; military conflicts; acts of terrorism; public health issues, including pandemics and related shut- downs, re- openings, or other actions by the government; civil unrest; or other factors beyond our control. ~~Recently, U. S. ports, including those located on the East coast where we receive shipments of products, have been impacted by capacity constraints, port congestion and delays, periodic labor disputes, security issues, weather- related events, and natural disasters, which have been further exacerbated by the pandemic.~~ Disruptions to our supply chain due to any of the factors listed above could negatively impact our financial performance or financial condition. If service at our third- party terminals, the common carrier pipelines used or the barge companies we hire to move product is interrupted, our operations would be adversely affected. The products that we sell are transported in either barge, pipeline or in truckload quantities to third- party terminals where we have contracts to temporarily store our products. Any significant interruption in the service of these third- party terminals, the common carrier pipelines used or the barge companies that we hire to move product would adversely affect our ability to obtain product. Energy efficiency and new technology may reduce the demand for our products and adversely affect our operating results. Increased conservation and technological advances, including installation of improved insulation and the development of more efficient furnaces and other heating devices, such as electric heat pumps, have adversely affected the demand for our products by retail customers. Future conservation measures or technological advances in heating, conservation, energy generation or other devices might reduce demand and adversely affect our operating results. The risk of global terrorism, political unrest and war may adversely affect the economy and the price and availability of the products that we sell and have a material adverse effect on our business, financial condition and results of operations. Terrorist attacks, political unrest and war may adversely impact the price and availability of the products that we sell, our results of operations, our ability to raise debt or equity capital and our future growth. As discussed above under " Risk ~~Factor~~ **Factors** - ~~Significant increases~~ **Increases** in ~~the~~ wholesale **product costs may have adverse effects** ~~price of home heating oil that cannot be passed~~ on ~~to customers may adversely affect~~ our ~~operating~~ **business, financial condition,** results **of operations, or liquidity** ," we believe that the war in Ukraine and other geopolitical forces have caused a sustained period of high wholesale product costs, which has impacted our profit margins and operating results. An act of terror could result in disruptions of crude oil supplies, markets and facilities, and the source of the products that we sell could be direct or indirect targets. Terrorist activity may also hinder our ability to transport our products if our normal means of transportation become damaged as a result of an attack. Instability in the financial markets as a result of terrorism could also affect our ability to raise capital. Terrorist activity could likely lead to increased volatility in the prices of our products. ~~ITEM 1B. UNRESOLVED STAFF COMMENTS Not applicable. ITEM 2. PROPERTIES We currently provide services to our customers in the United States in twelve states and the District of Columbia, ranging from Massachusetts to Maryland from 41 principal operating locations and 77 depots, 53 of which are owned and 65 of which are leased. As of September 30, 2022, we had a fleet of 1, 168 truck and transport vehicles, the majority of which were owned, 1, 219 service and 377 support vehicles, the majority of which were leased. Our obligations under our Credit Agreement are secured by liens and mortgages on substantially all of the Company' s and subsidiaries' real and personal property. ITEM 3. LEGAL PROCEEDINGS — LITIGATION We are involved from time to time in litigation incidental to the conduct of our business, but we are not currently a party to any material lawsuit or proceeding. ITEM 4. MINE SAFETY DISCLOSURES PART II ITEM 5. MARKET FOR REGISTRANT' S UNITS AND RELATED MATTERS The common units, representing limited partner interests in Star, are listed and traded on the New York Stock Exchange, Inc. (" NYSE ") under the symbol " SGU. " The following tables set forth the range of the daily high and low sales prices per common unit and the cash distributions declared on each unit for the periods indicated. SGU — Common Unit Price Range Distributions Declared High Low per Unit Fiscal Fiscal Fiscal Fiscal Fiscal Fiscal Year Year Year Year Year Year Quarter Ended December 31, $ 11. 35 $ 9. 98 $ 9. 85 $ 9. 07 $ 0. 1425 $ 0. 1325 March 31, $ 11. 28 $ 10. 80 $ 9. 75 $ 9. 31 $ 0. 1425 $ 0. 1325 June 30, $ 11. 67 $ 12. 03 $ 9. 08 $ 10. 10 $ 0. 1525 $ 0. 1425 September 30, $ 10. 15 $ 11. 89 $ 8. 00 $ 9. 58 $ 0. 1525 $ 0. 1425 As of November 30, 2022, there were approximately 197 holders of record of common units. There is no established public trading market for the Company' s 0. 3 million general partner units. Distribution Provisions We are required to make distributions in an amount equal to our Available Cash, as defined in our Partnership Agreement, no more than 45 days after the end of each fiscal quarter, to holders of record on the applicable record dates. Available Cash, as defined in our Partnership Agreement, generally means all cash on hand at the end of the relevant fiscal quarter less the amount of cash reserves established by the Board of Directors of our general partner in its reasonable discretion for future cash requirements. These reserves are established for the proper conduct of our business (including reserves for future capital expenditures) for minimum quarterly distributions during the next four quarters and to comply with applicable laws and the terms of any debt agreements or other agreement to which we are subject. The Board of Directors of our general partner reviews the level of Available Cash each quarter based upon information provided by management. According to the terms of our Partnership Agreement, minimum quarterly distributions on the common units accrue at the rate of $ 0. 0675 per quarter ($ 0. 27 on an annual basis). The information concerning restrictions on distributions required by Item 5 of this Report is incorporated by reference to Note 4 to the Company' s Consolidated Financial Statements- Quarterly Distribution of Available Cash. The Credit Agreement imposes certain restrictions on our ability to pay distributions to unitholders. In order to pay any distributions to unitholders or repurchase Common Units, the Company must maintain Availability (as defined in the Credit Agreement) of $ 60 million, 15 % of the facility size of $ 400 million (assuming the non- seasonal aggregate commitment is in effect), on a historical pro forma and forward- looking basis, and a fixed charge coverage ratio of not less than 1. 15 measured as of the date of repurchase. (See Note 13 of the Notes to the Consolidated Financial Statements — Long- Term Debt and Bank Facility Borrowings). On October 20, 2022, we declared a quarterly distribution of $ 0. 1525 per unit, or $ 0. 61 per unit on an annualized basis, on all Common Units with respect to the fourth quarter of fiscal 2022, paid on November 8, 2022, to holders of record on October 31, 2022. The amount of distributions in excess of the minimum quarterly distribution of $ 0. 0675, were distributed in accordance with our Partnership Agreement, subject to management incentive compensation plan. As a result, $ 5. 5 million was paid to the Common Unit holders, $ 0. 3 million to the general partner unit holders (including $ 0. 3 million of incentive distribution as provided in our Partnership Agreement) and $ 0. 3 million to management pursuant to the management incentive compensation plan which provides for certain members of management to receive incentive distributions that would otherwise be payable to the General Partner. Common Unit Repurchase Plans and Retirement Note 5 to the Consolidated Financial Statements concerning the Company' s repurchase of Common Units during the fiscal year ended September 30, 2022 is incorporated into this Item 5 by reference. ITEM 6. (RESERVED) ITEM 7. MANAGEMENT' S DISCUSSION AND ANALYSIS OF FINANCIAL~~

CONDITION AND RESULTS OF OPERATIONS Statement Regarding Forward- Looking Disclosure This Annual Report on Form 10- K (this " Report ") includes " forward- looking statements " which represent our expectations or beliefs concerning future events that involve risks and uncertainties, including the impact of geopolitical events, such as the war in the Ukraine, and its impact on wholesale product cost volatility, the price and supply of the products that we sell, our ability to purchase sufficient quantities of product to meet our customer' s needs, rapid increases in levels of inflation approaching 40- year highs, uncertain economic conditions, the consumption patterns of our customers, our ability to obtain satisfactory gross profit margins, the effect of weather conditions on our financial performance, our ability to obtain new customers and retain existing customers, our ability to make strategic acquisitions, the impact of litigation, natural gas conversions, the impact of the novel coronavirus, or COVID- 19, pandemic and future global health pandemics, on US and global economies, future union relations and the outcome of current and future union negotiations, the impact of current and future governmental regulations, including climate change, environmental, health, and safety regulations, the ability to attract and retain employees, customer credit worthiness, counterparty credit worthiness, marketing plans, cyber- attacks, increases in interest rates, global supply chain issues, labor shortages and new technology. All statements other than statements of historical facts included in this Report including, without limitation, the statements under " Management' s Discussion and Analysis of Financial Condition and Results of Operations " and elsewhere herein, are forward- looking statements. Without limiting the foregoing, the words " believe, " " anticipate, " " plan, " " expect, " " seek, " " estimate, " and similar expressions are intended to identify forward- looking statements. Although we believe that the expectations reflected in such forward- looking statements are reasonable, we can give no assurance that such expectations will prove to be correct and actual results may differ materially from those projected as a result of certain risks and uncertainties. These risks and uncertainties include, but are not limited to, those set forth in this Report under the headings " Risk Factors, " " Business Strategy " and " Management' s Discussion and Analysis. " Important factors that could cause actual results to differ materially from our expectations (" Cautionary Statements ") are disclosed in this Report. All subsequent written and oral forward- looking statements attributable to the Company or persons acting on its behalf are expressly qualified in their entirety by the Cautionary Statements. Unless otherwise required by law, we undertake no obligation to update or revise any forward- looking statements, whether as a result of new information, future events or otherwise after the date of this Report. Liquid Product Price Volatility Volatility, which is reflected in the wholesale price of liquid products, including home heating oil, propane and motor fuels, has a larger impact on our business when prices rise. Home heating oil consumers are sensitive to heating cost increases, and this often leads to customer conservation and increased gross customer losses. As a commodity, the price of home heating oil is generally impacted by many factors, including economic and geopolitical forces, and, most recently, the war in the Ukraine, and is closely linked to the price of diesel fuel. The volatility in the wholesale cost of diesel fuel as measured by the New York Mercantile Exchange (" NYMEX "), for the fiscal years ending September 30, 2018, through 2022, on a quarterly basis, is illustrated in the following chart (price per gallon): Fiscal 2022 (a), (b) Fiscal 2021 Fiscal 2020 Fiscal 2019 Fiscal 2018 Quarter Ended Low High Low High Low High Low High Low High December 31 $ 2. 06 $ 2. 59 $ 1. 08 $ 1. 51 $ 1. 86 $ 2. 05 $ 1. 66 $ 2. 44 $ 1. 74 $ 2. 08 March 31 2. 36 4. 44 1. 46 1. 97 0. 95 2. 06 1. 70 2. 04 1. 84 2. 14 June 30 3. 27 5. 14 1. 77 2. 16 0. 61 1. 22 1. 78 2. 12 1. 96 2. 29 September 30 3. 13 4. 01 1. 91 2. 34 1. 08 1. 28 1. 75 2. 08 2. 05 2. 35 a) On November 30, 2022, the NYMEX ultra low sulfur diesel contract closed at $ 3. 36 per gallon or $ 0. 10 per gallon higher than the average of $ 3. 26 in Fiscal 2022. b) In fiscal 2022, the Company' s spot purchases of home heating oil greatly exceeded the published NYMEX price due to our suppliers charging a premium over NYMEX for prompt delivery. During the second, third and fourth quarters of fiscal 2022, the wholesale price of home heating oil was extremely volatile and we experienced a significant increase in the cost of our product which adversely impacted our liquidity. We believe these circumstances are attributable to supply and demand imbalances, exacerbated by the war in the Ukraine. The cost of home heating oil, as measured by the New York Mercantile Exchange (" NYMEX "), was $ 2. 36 per gallon on January 1, 2022, peaked at $ 5. 14 on April 28, 2022 and closed at $ 3. 37 on September 30, 2022. From time- to- time, the Company (as well as our competition) paid a premium over the NYMEX- published price for product purchased to ensure prompt delivery. The significant increase in product costs resulted in higher operating expenses, such as credit card fees, bad debt expense, and vehicle fuels, and also led to higher working capital requirements, including higher premiums and cash requirements for certain of our hedging instruments. Our seasonal working capital needs increased to fund these higher product costs and the cash required to finance our operating activities increased over $ 100 million. Further, our credit availability (as defined in our Credit Agreement) was reduced as the Company used a portion of its cash flow to finance these higher working capital needs and to satisfy margin requirements on our hedged inventory positions. The Company accessed $ 100 million of its seasonal working capital line which increased the revolving credit facility to a total of $ 400 million as of March 31, 2022 to finance its additional working capital needs, which resulted in an increase in interest expense. The Company believes that it may experience a slowing of collection of our accounts over the next few months as our customers respond to higher product prices, and customers may defer or curtail liquid product purchases in response to the higher product prices. Since the end of fiscal 2022, we have paid up to $ 5. 57 per gallon for home heating oil inclusive of a premium over the published NYMEX index charged by our suppliers for prompt deliveries. We cannot predict if the cost of our product will remain at these high levels nor can we predict the impact on future profit margins and customer attrition. Impact of COVID 19- A Global Pandemic on our Operations and Outlook In December 2019, there was an outbreak of a new strain of coronavirus (" COVID- 19 "). On March 11, 2020, the World Health Organization characterized the outbreak of COVID- 19 as a global pandemic and recommended containment and mitigation measures. The United States declared a national emergency concerning the outbreak, which adversely impacted global activity and contributed to significant declines and volatility in financial markets. Public health and governmental authorities nationally and in affected regions have taken and continue to take extraordinary and wide- ranging actions to contain and combat the outbreak and spread of COVID- 19, including restrictions on travel and business operations, quarantines, and orders and similar mandates for many individuals to substantially restrict daily activities and for many businesses to curtail or cease normal operations. To date, we have not experienced any supply chain issues impacting our ability to deliver petroleum products to our customers as a result of COVID- 19. However, we have experienced and may continue to see disruptions in the procurement of service and installation materials. Since March 2020, we have implemented various measures in response to the COVID- 19 pandemic, such as permitting office personnel to work remotely. While these measures have not significantly impacted our ability to serve our customers to date, these measures may become strained or result in service delays. As a result of the COVID- 19 pandemic, and in order to protect the safety and health of our workforce and our customers, we have expanded certain employee benefit programs and have incurred additional operating costs such as sanitizing our facilities, providing personal protective equipment for our employees and providing IT infrastructure to allow many office, clerical, sales and customer service employees to work from home. During fiscal 2022 and 2021, the annual cost of these undertakings was approximately $ 2. 0 million. While it has not yet materially impacted our ability to serve our customers, the continued impact of the pandemic, including but not limited to, the increased desire of current and prospective employees to work from home has impacted our ability to fully staff our customer service, sales and other functions. In addition, we have experienced, and expect that we will continue to experience, an increase in wage rates to fill these positions and we might need to adjust the current wage rates of existing employees. We cannot predict how long this staffing issue will continue, but the shortage in conjunction with any kind of spike in customer activity could cause unacceptable delays in response times and increase customer losses. As of September 30, 2022, we had accounts receivable of $ 138. 3 million, of which $ 82. 9 million was due from residential customers and $ 55. 4 million due from commercial customers. Our ability to borrow from our bank group is based in part on the aging of these accounts receivable. If past due balances increase from historic levels, our future ability to borrow would be reduced. The Company has taken advantage of certain tax and legislative actions which permitted the Company to defer certain calendar 2020 payroll tax withholdings to calendar 2021 and December 2022; approximately half of which were paid in fiscal 2021. The extent of the impact of the COVID- 19 pandemic on our operational and financial performance, including our ability to execute our business strategies and initiatives, will depend on future developments, including the duration and spread of COVID- 19 and related restrictions on travel and general mobility, the price of petroleum products and the timing, scope and effectiveness of federal, state and local governmental responses, all of which are uncertain and cannot be predicted. An extended period of global supply chain and economic disruption caused by COVID- 19 and its variants could materially affect our business, results of operations, access to sources of liquidity and financial condition. Execution of Sixth Amended and Restated Revolving Asset- based Credit Agreement On July 6, 2022, the Company refinanced its credit facility agreement and entered into a new sixth amended and restated revolving credit facility agreement with a bank syndicate of ten participants that enables us to borrow up to $ 400 million ($ 550 million during the heating season of December through April of each year) on a revolving line of credit for working capital purposes (subject to certain borrowing base limitations and coverage ratios), provides for a $ 165 million five- year senior secured term loan, allows for the issuance of up to $ 25 million in letters of credit, and extends the maturity date of the previous agreement to July 6, 2027. Proceeds from the new term loan were used to repay the $ 95. 9 million outstanding balance of the term loan and $ 69. 1 million of the revolving credit facility borrowings under the old credit facility. Availability as a result of the new credit agreement increased $ 69. 1 million. Under the Company' s sixth amended and restated credit agreement, in order to pay distributions and repurchase Common Units we must maintain availability of $ 60 million, 15 % of the facility size of $ 400 million (assuming the non-seasonal aggregate commitment is not outstanding) on a historical pro forma and forward- looking basis, and a fixed charge coverage ratio of not less than 1. 15 measured as of the date of repurchase or distribution. With the increase in product costs, we expect that future borrowings under the credit agreement will increase. The increase in borrowings coupled with the recent increase in interest rates may lead to an increase in interest expense. Income Taxes Book versus Tax Deductions The amount of cash flow generated in any given year depends upon a variety of factors including the amount of cash income taxes required, which will increase as depreciation and amortization decreases. The amount of depreciation and amortization that we deduct for book (i. e., financial reporting) purposes will differ from the amount that the Company can deduct for Federal tax purposes. The table below compares the estimated depreciation and amortization for book purposes to the amount that we expect to deduct for Federal tax purposes, based on currently owned assets. While we file our tax returns based on a calendar year, the amounts below are based on our September 30 fiscal year, and the tax amounts include any 100 % bonus depreciation available for fixed assets purchased. However, this table does not include any forecast of future annual capital purchases. Estimated Depreciation and Amortization Expense (in thousands) Fiscal Year Book Tax $ 33, 553 $ 34, 026 30, 495 23, 954 25, 194 21, 070 21, 135 20, 540 16, 947 19, 896 15, 045 18, 072 Weather Hedge Contracts Weather conditions have a significant impact on the demand for home heating oil and propane because certain customers depend on these products principally for space heating purposes. Actual weather conditions may vary substantially from year to year, significantly affecting the Company' s financial performance. To partially mitigate the adverse effect of warm weather on cash flow, we have used weather hedging contracts for a number of years with several providers. Under these contracts, we are entitled to a payment if the total number of degree days within the hedge period is less than the applicable " Payment Thresholds, " or strikes. For fiscal 2022 and 2021, we entered into weather hedging contracts under which we are entitled to a payment capped at $ 12. 5 million if degree days are less than the Payment Threshold and we are obligated to make an annual payment capped at $ 5. 0 million if degree days exceed the Payment Threshold. The hedge period runs from November 1 through March 31, taken as a whole, for each respective fiscal year. For the fiscal 2022 and 2021, we recorded a $ 1. 1 million benefit and a $ 3. 4 million benefit, respectively. For fiscal 2023, the Company has entered into weather hedging contracts with similar arrangements. Per Gallon Gross Profit Margins We believe home heating oil and propane margins should be evaluated on a cents per gallon basis (before the effects of increases or decreases in the fair value of derivative instruments), as we believe that such per gallon margins are best at showing profit trends in the underlying business, without the impact of non- cash changes in the market value of hedges before the settlement of the underlying transaction. A significant portion of our home heating oil volume is sold to individual customers under an arrangement pre- establishing a ceiling price or fixed price for home heating oil over a set period of time, generally twelve to twenty- four months (" price- protected " customers). When these price- protected customers agree to purchase home heating oil from us for the next heating season, we purchase option contracts, swaps and futures contracts for a substantial majority of the heating oil that we expect to sell to these customers. The amount of home heating oil volume that we hedge per price- protected customer is based upon the estimated fuel consumption per average customer per month. In the event that the actual usage exceeds the amount of the hedged volume on a monthly basis, we may be required to obtain additional volume at unfavorable costs. In addition, should actual usage in any month be less than the hedged volume, our hedging costs and losses could be greater, thus reducing expected margins. FASB ASC 815- 10- 05 Derivatives and Hedging requires that derivative instruments be recorded at fair value and included in the consolidated balance sheet as assets or liabilities. To the extent our interest rate derivative instruments designated as cash flow hedges are effective, as defined under this guidance, changes in fair value are recognized in other comprehensive income until the forecasted hedged item is recognized in earnings. We have elected not to designate our commodity derivative instruments as hedging instruments under this guidance and, as a result, the changes in fair value of the derivative instruments are recognized in our statement of operations. Therefore, we experience volatility in earnings as outstanding derivative instruments are marked to market and non- cash gains and losses are recorded prior to the sale of the commodity to the customer. The volatility in any given period related to unrealized non- cash gains or losses on derivative instruments can be significant to our overall results. However, we ultimately expect those gains and losses to be offset by the cost of product when purchased. Customer Attrition We measure net customer attrition on an ongoing basis for our full service residential and commercial home heating oil and propane customers. Net customer attrition is the difference between gross customer losses and customers added through marketing efforts. Customers added through acquisitions are not included in the calculation of gross customer gains. However, additional customers that are obtained through marketing efforts or lost at newly acquired businesses are included in these calculations from the point of closing going forward. Customer attrition percentage calculations include customers added through acquisitions in the denominators of the calculations on a weighted average basis from the closing date. Gross customer losses are the result of a number of factors, including price competition, move- outs, credit losses, conversions to natural gas and service disruptions. When a customer moves out of an existing home, we count the " move out " as a loss, and if we are successful in signing up the new homeowner, the " move in " is treated as a gain. The impact of certain geopolitical forces, particularly the war in the Ukraine, on liquid product prices could increase future attrition due to higher losses from credit related issues. Customer gains and losses of home heating oil and propane customers Fiscal Year Ended Net Net Net Gross Customer Gains / Gross Customer Gains / Gross Customer Gains / Gains Losses (Attrition) Gains Losses (Attrition) Gains Losses (Attrition) First Quarter 19, 800 18, 500 1, 300 19, 100 19, 900 (800) 23, 900 23, 100 Second Quarter 12, 700 17, 300 (4, 600) 12, 600 17, 800 (5, 200) 12, 600 18, 200 (5, 600) Third Quarter 6, 400 14, 300 (7, 900) 6, 700 12, 300 (5, 600) 8, 000 13, 600 (5, 600) Fourth Quarter 11, 400 15, 800 (4, 400) 9, 500 14, 900 (5, 400) 10, 700 15, 800 (5, 100) Total 50, 300 65, 900 (15, 600) 47, 900 64, 900 (17, 000) 55, 200 70, 700 (15, 500) Customer gains (attrition) as a percentage of home heating oil and propane customer base Fiscal Year Ended Gross Customer Net Gross Customer Net Gross Customer Net Gains Losses Gains / (Attrition) Gains Losses Gains / (Attrition) Gains Losses Gains / (Attrition) First Quarter 4. 7 % 4. 4 % 0. 3 % 4. 4 % 4. 6 % (0. 2) % 5. 3 % 5. 1 % 0. 2 % Second Quarter 3. 0 % 4. 1 % (1. 1) % 2. 9 % 4. 1 % (1. 2) % 2. 8 % 4. 0 % (1. 2) % Third Quarter 1. 5 % 3. 4 % (1. 9) % 1. 3 % 2. 6 % (1. 3) % 1. 8 % 3. 0 % (1. 2) % Fourth Quarter 2. 7 % 3. 7 % (1. 0) % 2. 1 % 3. 3 % (1. 2) % 2. 3 % 3. 5 % (1. 2) % Total 11. 9 % 15. 6 % (3. 7) % 10. 7 % 14. 6 % (3. 9) % 12. 2 % 15. 6 % (3. 4) % For fiscal 2022, the Company lost 15, 600 accounts (net), or 3. 7 %, of its home heating oil and propane customer base, compared to 17, 000 accounts lost (net), or 3. 9 %, of its home heating oil and propane customer base, during fiscal 2021. Gross customer gains were 2, 400 higher than the prior year' s comparable period, and gross customer losses were 1, 000 accounts higher primarily due to product prices, customer credit cancellations and fuel conversions. For fiscal 2021, the Company lost 17, 000 accounts (net), or 3. 9 %, of its home heating oil and propane customer base, compared to 15, 500 accounts lost (net), or 3. 4 %, of its home heating oil and propane customer base, during fiscal 2020. Gross customer gains were 7, 300 less than the prior year' s comparable period, and gross customer losses were 5, 800 accounts lower. The 1, 500 account increase in net customer attrition was negatively impacted by the sale of certain propane assets in October 2020, which generated approximately 1, 100 accounts (net) through September 30, 2020 as compared to approximately 100 accounts (net) in October 2020. During fiscal 2022, we estimate that we lost (1. 5 %) of our home heating oil and propane accounts to natural gas conversions versus (1. 1 %) for fiscal 2021 and (1. 1 %) for fiscal 2020. Losses to natural gas in our footprint for the heating oil and propane industry could be greater or less than the Company' s estimates. Acquisitions The timing of acquisitions and the types of products sold by acquired companies impact year- over- year comparisons. During fiscal 2022, the Company acquired five heating oil dealers. During fiscal 2021 the Company acquired two propane and three heating oil dealers. The following tables detail the Company' s acquisition activity and the associated volume sold during the 12- month period prior to the date of acquisition. (in thousands of gallons) Fiscal 2022 Acquisitions Acquisition Number Month of Acquisition Home Heating Oil and Propane Motor Fuel and Other Petroleum Products Total October December — December 1, 768 — 1, 768 March 1, 225 1, 671 April 3, 678 3, 844 7, 849 8, 509 (in thousands of gallons) Fiscal 2021 Acquisitions

~~Acquisition Number Month of Acquisition Home Heating Oil and Propane Motor Fuel and Other Petroleum Products Total December 5, 452 — 5, 452 December 1, 318 — 1, 318 February — March 1, 163 — 1, 163 April 4, 509 4, 675 12, 747 12, 913 Sale of Certain Assets In October 2022 we sold certain assets, which included a customer list of approximately 6, 500 customers, for $ 2. 7 million. The following table details sales generated from the assets sold: Years Ended September 30, (in thousands) Volume: Home heating oil and propane 2, 147 2, 163 2, 345 Motor fuel and other petroleum products Sales: Petroleum products $ 9, 355 $ 6, 102 $ 6, 524 Installations and services 1, 323 1, 384 1, 292 Total Sales $ 10, 678 $ 7, 486 $ 7, 816 Protected Price Account Renewals A substantial majority of the Company' s price- protected customers have agreements with us that are subject to annual renewal in the period between April and November of each fiscal year. If a significant number of these customers elect not to renew their price- protected agreements with us and do not continue as our customers under a variable price- plan, the Company' s near term profitability, liquidity and cash flow will be adversely impacted. As of November 30, 2022, the wholesale cost of home heating oil as measured by the New York Mercantile Exchange was $ 3. 36 per gallon, approximately $ 1. 30 per gallon higher than at November 30, 2021. Based on these recent prices, our price- protected customers will be offered renewal contracts at significantly higher prices than last year which, may adversely impact the acceptance rate of these renewals. Consolidated Results of Operations The following is a discussion of the consolidated results of operations of the Company and its subsidiaries and should be read in conjunction with the historical financial and operating data and Notes thereto included elsewhere in this Annual Report. Fiscal Year Ended September 30, 2022 Compared to Fiscal Year Ended September 30, 2021 Volume For fiscal 2022, the retail volume of home heating oil and propane sold decreased by 9. 8 million gallons, or 3. 2 %, to 296. 1 million gallons, compared to 305. 9 million gallons for fiscal 2021. For those locations where we had existing operations during both periods, which we sometimes refer to as the " base business " (i. e., excluding acquisitions), temperatures (measured on a heating degree day basis) for fiscal 2022 were 0. 5 % warmer than fiscal 2021 and 9. 3 % warmer than normal, as reported by NOAA. For fiscal 2022, net customer attrition for the base business was 3. 7 %. The impact of fuel conservation, along with any period- to- period differences in delivery scheduling, the timing of accounts added or lost during the fiscal years, equipment efficiency, and other volume variances not otherwise described, are included in the chart below under the heading " Other. " An analysis of the change in the retail volume of home heating oil and propane, which is based on management' s estimates, sampling, and other mathematical calculations and certain assumptions, is found below: Heating Oil (in millions of gallons) and Propane Volume- Fiscal 2021 305. 9 Net customer attrition (13. 4) Impact of warmer temperatures (1. 0) Acquisitions 7. 4 Sale of certain propane assets (0. 2) Other (2. 6) Change (9. 8) Volume- Fiscal 2022 296. 1 The following chart sets forth the percentage by volume of total home heating oil sold to residential variable- price customers, residential price- protected customers, and commercial / industrial / other customers for fiscal 2022 compared to fiscal 2021: Twelve Months Ended Customers September 30, 2022 September 30, 2021 Residential Variable 44. 0 % 43. 0 % Residential Price- Protected (Ceiling and Fixed Price) 43. 3 % 44. 9 % Commercial / Industrial / Other 12. 7 % 12. 1 % Total 100. 0 % 100. 0 % Volume of motor fuel and other petroleum products sold decreased by 4. 0 million gallons, or 2. 6 %, to 150. 1 million gallons for fiscal 2022, compared to 154. 1 million gallons for fiscal 2021. Product Sales For fiscal 2022, product sales increased $ 494. 0 million, or 41. 0 %, to $ 1, 698. 3 million, compared to $ 1, 204. 3 million in fiscal 2021, as an increase in selling prices more than offset a decline in total volume sold. The increase in selling prices was largely attributable to an increase in wholesale product cost of $ 1. 1379 per gallon, or 69. 4 %. Installations and Services Sales For fiscal 2022, installation and service sales increased $ 15. 5 million, or 5. 3 %, to $ 308. 3 million, compared to $ 292. 8 million for fiscal 2021, as economic activity increased as many COVID- 19 restrictions were removed. During fiscal 2021, we ceased making non- emergency service calls, and we believe that some customers deferred the installation of new equipment. Cost of Product For fiscal 2022, cost of product increased $ 485. 0 million, or 64. 3 %, to $ 1, 239. 6 million, compared to $ 754. 6 million for fiscal 2021, as the impact of a $ 1. 1379 per gallon, or 69. 4 %, increase in wholesale product cost more than offset a decrease in total volume sold. Gross Profit — Product The table below calculates our per gallon margins and reconciles product gross profit for home heating oil and propane and motor fuel and other petroleum products. We believe the change in home heating oil and propane margins should be evaluated before the effects of increases or decreases in the fair value of derivative instruments, as we believe that realized per gallon margins should not include the impact of non- cash changes in the market value of hedges before the settlement of the underlying transaction. On that basis, home heating oil and propane margins for fiscal 2022 increased by $ 0. 0569 per gallon, or 4. 3 %, to $ 1. 3935 per gallon, from $ 1. 3366 per gallon during fiscal 2021. We cannot assume that the per gallon margins realized during fiscal 2022 are sustainable for future periods. Product sales and cost of product include home heating oil, propane, motor fuel, other petroleum products and liquidated damages billings. Twelve Months Ended September 30, 2022 September 30, 2021 Home Heating Oil and Propane Amount (in millions) PerGallon Amount (in millions) PerGallon Volume 296. 1 305. 9 Sales $ 1, 170. 6 $ 3. 9539 $ 881. 5 $ 2. 8816 Cost $ 758. 0 $ 2. 5604 $ 472. 6 $ 1. 5450 Gross Profit $ 412. 6 $ 1. 3935 $ 408. 9 $ 1. 3366 Motor Fuel and Other Petroleum Products Amount (in millions) PerGallon Amount (in millions) PerGallon Volume 150. 1 154. 1 Sales $ 527. 7 $ 3. 5156 $ 322. 8 $ 2. 0951 Cost $ 481. 6 $ 3. 2083 $ 282. 0 $ 1. 8304 Gross Profit $ 46. 1 $ 0. 3073 $ 40. 8 $ 0. 2647 Total Product Amount (in millions) Amount (in millions) Sales $ 1, 698. 3 $ 1, 204. 3 Cost $ 1, 239. 6 $ 754. 6 Gross Profit $ 458. 7 $ 449. 7 For fiscal 2022, total product gross profit was $ 458. 7 million, which was $ 9. 0 million, or 2. 0 %, higher than fiscal 2021, as a decrease in home heating oil and propane volume ($ 13. 1 million) was more than offset by the impact of an increase in home heating oil and propane margins ($ 16. 8 million) and an increase in gross profit from other petroleum products ($ 5. 3 million). Cost of Installations and Services Total installation costs for fiscal 2022 increased to $ 98. 8 million, compared to $ 90. 1 million for fiscal 2021, primarily due to increased installation revenues. Installation costs as a percentage of installation sales were 81. 6 % for fiscal 2022 and 81. 5 % for fiscal 2021. A return to a normal level of installation sales, as many COVID- 19 restrictions were removed, drove the increase in installation activity. Gross profit from installations increased by $ 1. 9 million. Service expense increased by $ 9. 2 million, or 5. 3 %, to $ 183. 9 million for fiscal 2022, representing 98. 2 % of service sales, versus $ 174. 7 million, or 95. 9 % of service sales, for fiscal 2021. Service expense rose as the Company resumed normal service work and activity that was curtailed during the fiscal 2021 due to COVID- 19. A large proportion of our service expenses are incurred under fixed- fee prepaid service contract arrangements, therefore trends in service expenses may not directly correlate to trends in the related revenues. Gross profit from service decreased $ 4. 3 million. We realized a combined gross profit from services and installations of $ 25. 6 million for fiscal 2022 compared to a combined gross profit of $ 28. 0 million for fiscal 2021, a $ 2. 4 million decrease in profitability. (Increase) Decrease in the Fair Value of Derivative Instruments During fiscal 2022, the change in the fair value of derivative instruments resulted in a $ 17. 3 million charge as an increase in the market value for unexpired hedges (a $ 4. 9 million credit) was more than offset by a $ 22. 2 million charge due to the expiration of certain hedged positions. During fiscal 2021, the change in the fair value of derivative instruments resulted in a $ 36. 1 million credit due to an increase in the market value for unexpired hedges (a $ 23. 6 million credit) and a $ 12. 5 million credit due to the expiration of certain hedged positions. Delivery and Branch Expenses For fiscal 2022, delivery and branch expenses increased $ 25. 6 million, or 7. 8 %, to $ 353. 5 million, compared to $ 327. 9 million for fiscal 2021, reflecting an $ 18. 5 million, or 5. 6 %, increase in expense within the base business, additional costs from acquisitions of $ 4. 8 million and a $ 2. 3 million lower benefit recorded from the Company' s weather hedges. In the base business, higher sales, that were driven by an increase product cost, resulted in $ 7. 0 million of additional bad debts and credit card fees. Also, medical related expenses increased $ 2. 5 million in the base business. Higher diesel and gasoline costs drove a $ 1. 7 million increase in vehicle fuel costs. The remaining increase of expenses in the base business of $ 7. 3 million, or 2. 2 % was due to wage, benefits and other expense increases. For fiscal 2022, we recorded a benefit of $ 1. 1 million our weather hedge program that reduced delivery and branch expenses, versus a benefit of $ 3. 4 million as for fiscal 2021 due to warmer temperatures during the weather hedge period of November 1st through March 31st. Depreciation and Amortization Expenses For fiscal 2022, depreciation and amortization expense decreased $ 0. 9 million, or 2. 6 %, to $ 32. 6 million, compared to $ 33. 5 million for fiscal 2021, primarily due to lower amortization expense related to intangible assets that fully amortized in the prior fiscal year. General and Administrative Expenses For fiscal 2022, general and administrative expenses decreased $ 0. 2 million, or 0. 9 %, to $ 24. 9 million, compared to $ 25. 1 million for fiscal 2021, as a $ 0. 9 million increase in salaries and benefits expense was more than offset by a $ 1. 1 million decrease in profit sharing expense. The Company accrues approximately 6. 0 % of Adjusted EBITDA as defined in its profit sharing plan for distribution to its employees. This amount is payable when the Company achieves Adjusted EBITDA of at least 70 % of the amount budgeted. The dollar amount of the profit sharing pool adjusts accordingly based on Adjusted EBITDA levels achieved. Finance Charge Income For fiscal 2022, finance charge income increased by $ 1. 6~~

~~million, or 55. 5 %, to $ 4. 5 million compared to $ 2. 9 million for fiscal 2021, primarily due to higher customer late payment charges. Interest Expense, Net For fiscal 2022, net interest expense increased by $ 2. 7 million, or 34. 0 %, to $ 10. 5 million compared to $ 7. 8 million for fiscal 2021. The year- over- year change was driven by an increase in average borrowings of $ 86. 3 million from $ 139. 0 million for fiscal 2021 to $ 225. 3 million for fiscal 2022, that more than offset a decrease in the weighted average interest rate from 4. 0 % for fiscal 2021 to 3. 7 % for fiscal 2022, due to a higher percentage of our average borrowings being under our revolving credit facility, which carries a lower effective interest rate than our term loan. To hedge against rising interest rates, the Company utilizes interest rate swaps. At September 30, 2022, $ 54. 0 million, or 33 %, of Star' s long- term debt was fixed. Amortization of Debt Issuance Costs For fiscal 2022, amortization of debt issuance costs was $ 1. 0 million, essentially unchanged from fiscal 2021. Income Tax Expense For fiscal 2022, the Company' s income tax expense decreased by $ 20. 0 million to $ 13. 7 million, from $ 33. 7 million for fiscal 2021, due primarily to a decrease in income before income taxes of $ 72. 4 million that was partially offset by an increase in the effective income tax rate from 27. 7 % for the fiscal 2021 to 28. 0 % for fiscal 2022. The increase in the effective income tax rate was primarily due to state income taxes. Net Income For fiscal 2022, net income decreased $ 52. 4 million, or 59. 8 %, to $ 35. 3 million, primarily due to an unfavorable change in the fair value of derivative instruments of $ 53. 4 million, and a decrease in Adjusted EBITDA of $ 17. 2 million, that was partially offset by a decrease in the Company' s income tax expense of $ 20. 0 million. For fiscal 2022, Adjusted EBITDA decreased by $ 17. 2 million, or 13. 5 %, to $ 110. 3 million compared to fiscal 2021, as the impact of a decline in home heating oil and propane volume of 9. 8 million gallons and an increase in operating expenses more than offset an increase in home heating oil and propane per gallon margins of $ 0. 0569, or 4. 3 %. EBITDA and Adjusted EBITDA should not be considered as an alternative to net income (as an indicator of operating performance) or as an alternative to cash flow (as a measure of liquidity or ability to service debt obligations), but provide additional information for evaluating the Company' s ability to make the Minimum Quarterly Distribution. EBITDA and Adjusted EBITDA are calculated as follows: Twelve Months Ended September 30, (in thousands) Net income $ 35, 288 $ 87, 737 Plus: Income tax expense 13, 738 33, 675 Amortization of debt issuance cost Interest expense, net 10, 472 7, 816 Depreciation and amortization 32, 598 33, 485 EBITDA (a) 93, 051 163, 685 (Increase) / decrease in the fair value of derivative instruments 17, 286 (36, 138) Adjusted EBITDA (a) 110, 337 127, 547 Add / (subtract) Income tax expense (13, 738) (33, 675) Interest expense, net (10, 472) (7, 816) Provision (recovery) for losses on accounts receivable 5, 411 (248) Increase in receivables (43, 463) (15, 171) Increase in inventories (21, 105) (11, 472) Increase in customer credit balances 5, 804 3, 054 Change in deferred taxes (3, 181) 11, 361 Change in other operating assets and liabilities 4, 314 (4, 703) Net cash provided by operating activities $ 33, 907 $ 68, 877 Net cash used in investing activities $ (32, 626) $ (50, 326) Net cash provided by (used in) financing activities $ 8, 572 $ (70, 695) (a) EBITDA (Earnings from continuing operations before net interest expense, income taxes, depreciation and amortization) and Adjusted EBITDA (Earnings from continuing operations before net interest expense, income taxes, depreciation and amortization, (increase) decrease in the fair value of derivatives, other income (loss), net, multiemployer pension plan withdrawal charge, gain or loss on debt redemption, goodwill impairment, and other non- cash and non- operating charges) are non- GAAP financial measures that are used as supplemental financial measures by management and external users of our financial statements, such as investors, commercial banks and research analysts, to assess: • our compliance with certain financial covenants included in our debt agreements; • our financial performance without regard to financing methods, capital structure, income taxes or historical cost basis; • our operating performance and return on invested capital compared to those of other companies in the retail distribution of refined petroleum products, without regard to financing methods and capital structure; • our ability to generate cash sufficient to pay interest on our indebtedness and to make distributions to our partners; and • the viability of acquisitions and capital expenditure projects and the overall rates of return of alternative investment opportunities. The method of calculating Adjusted EBITDA may not be consistent with that of other companies, and EBITDA and Adjusted EBITDA both have limitations as analytical tools and so should not be viewed in isolation and should be viewed in conjunction with measurements that are computed in accordance with GAAP. Some of the limitations of EBITDA and Adjusted EBITDA are: • EBITDA and Adjusted EBITDA do not reflect our cash used for capital expenditures; • Although depreciation and amortization are non- cash charges, the assets being depreciated or amortized often will have to be replaced and EBITDA and Adjusted EBITDA do not reflect the cash requirements for such replacements; • EBITDA and Adjusted EBITDA do not reflect changes in, or cash requirements for, our working capital requirements; • EBITDA and Adjusted EBITDA do not reflect the cash necessary to make payments of interest or principal on our indebtedness; and • EBITDA and Adjusted EBITDA do not reflect the cash required to pay taxes. Compared to Fiscal Year Ended September 30, 2020 See Item 7. Management' s Discussion and Analysis of Financial Condition and Results of Operations within the Form 10- K for the fiscal year ended September 30, 2021 for the fiscal 2021 to fiscal 2020 comparative discussion. DISCUSSION OF CASH FLOWS We use the indirect method to prepare our Consolidated Statements of Cash Flows. Under this method, we reconcile net income to cash flows provided by operating activities by adjusting net income for those items that impact net income but do not result in actual cash receipts or payment during the period. Operating Activities Due to the seasonal nature of our business, cash is generally used in operations during the winter (our first and second fiscal quarters) as we require additional working capital to support the high volume of sales during this period, and cash is generally provided by operating activities during the spring and summer (our third and fourth quarters) when customer payments exceed the cost of deliveries. During fiscal 2022, cash provided by operating activities decreased $ 35. 0 million to $ 33. 9 million, compared to $ 68. 9 million provided by operating activities during fiscal 2021. Higher per gallon product costs drove an increase in receivables on a comparable basis (including accounts receivable, customer credit balance accounts and hedging settlement receivables) of $ 23. 7 million. While accounts receivable were higher by $ 38. 6 million, or 38. 7 %, during fiscal 2022 than fiscal 2021, days' sales outstanding remained fairly consistent with the prior year. The higher product cost also drove a $ 9. 6 million increase in cash required to purchase liquid product inventory and contributed to a $ 4. 0 million increase in net cash paid for certain hedge positions We also had a $ 8. 8 million reduction in cash flows from operations. These cash flow changes were partially offset by a $ 5. 1 million favorable change in accounts payable due to the pricing and timing of inventory purchases, $ 3. 9 million less payroll tax payments ($ 7. 8 million of fiscal 2020 payroll taxes deferred to fiscal 2021, partially offset by $ 3. 9 million more in payroll taxes in the first fiscal quarter of 2022 versus the first fiscal quarter of 2021 as the result of deferring payment of certain payroll tax withholdings in first quarter of fiscal 2021 to the first quarter of fiscal 2023), and $ 2. 1 million of other changes in working capital. During fiscal 2021, cash provided by operating activities decreased $ 106. 8 million to $ 68. 9 million, compared to $ 175. 7 million of cash provided by operating activities during fiscal 2020. The decrease was driven by a $ 61. 3 million unfavorable change in accounts receivable (including customer credit balances) due primarily to higher sales in the fourth quarter of fiscal 2021 as compared to the fourth quarter of fiscal 2020, a $ 26. 1 million unfavorable change in inventory due primarily to the higher cost of liquid product on hand as of September 30, 2021 as compared to September 30, 2020, a $ 11. 5 million unfavorable change in payroll accruals due to timing, a $ 9. 1 million unfavorable change in cash posted as collateral at derivative counterparties due to higher NYMEX ultra low sulfur diesel contract pricing as of September 30, 2021 as compared to September 30, 2020, $ 7. 8 million of net payroll taxes deferred from fiscal 2020 to fiscal 2021 as a result of certain tax and legislative actions, and a $ 2. 7 million reduction in cash from operations that was partially offset by a $ 10. 1 million favorable change in accounts payable due to the pricing and timing of inventory purchases, and $ 1. 6 million of other changes in working capital. Investing Activities Our capital expenditures for fiscal 2022 totaled $ 18. 7 million, as we invested in our fleet and other equipment ($ 7. 7 million), refurbished certain physical plants ($ 3. 4 million), purchased a strategic property ($ 3. 0 million), expanded our propane operations ($ 2. 7 million) and invested in computer hardware and software ($ 1. 9 million). During fiscal 2022, we deposited $ 1. 0 million, and invested another $ 0. 8 million, into an irrevocable trust to secure certain liabilities for our captive insurance company. The cash deposited into the trust is shown on our balance sheet as captive insurance collateral and, correspondingly, reduced cash on our balance sheet. We believe that investments into the irrevocable trust will lower our letter of credit fees, increase interest income on invested cash balances, and provide us with certain tax advantages attributable to a captive insurance company. During fiscal 2022, the Company acquired five heating oil dealers for approximately $ 15. 6 million (using $ 13. 1 million in cash and assuming $ 2. 5 million of liabilities). The gross purchase price was allocated $ 7. 3 million to intangible assets, $ 3. 1 million to goodwill, $ 5. 6 million to fixed assets, and reduced by $ 0. 4 million in negative working capital. Our capital expenditures for fiscal 2021 totaled $ 15. 1 million, as we invested in computer hardware and software ($ 3. 2 million), refurbished certain physical plants ($ 2. 8 million), expanded our propane operations ($ 2. 3 million) and made additions to our fleet and other equipment ($ 6. 8 million). During fiscal~~

~~2021, we reinvested $ 1. 1 million into an irrevocable trust to secure certain liabilities for our captive insurance company. During fiscal 2021, the Company acquired two propane and three heating oil dealers for approximately $ 42. 5 million (using $ 40. 7 million in cash and assuming $ 1. 8 million of liabilities). The gross purchase price was allocated $ 37. 3 million to goodwill and intangible assets and $ 6. 2 million to fixed assets, and reduced by $ 1. 0 million in negative working capital. On October 27, 2020, the Company sold certain propane assets for cash proceeds of $ 6. 1 million. Financing Activities During fiscal 2022, we refinanced our five- year term loan and the revolving credit facility with the execution of the sixth amended and restated revolving credit facility agreement. The $ 165 million of proceeds from the new term loan were used to repay the $ 95. 9 million outstanding balance of the term loan and $ 69. 1 million of the $ 200. 2 million of revolving credit facility borrowings under the old credit facility. We also paid an additional $ 2. 5 million of debt issuance costs, repaid an additional net balance of $ 119. 4 million under our revolving credit facility, repaid an additional $ 14. 6 million of our term loan, repurchased 3. 0 million Common Units for $ 30. 8 million in connection with our unit repurchase plan, and paid distributions of $ 22. 1 million to our Common Unit holders and $ 1. 1 million to our General Partner unit holders (including $ 1. 0 million of incentive distributions as provided in our Partnership Agreement). During fiscal 2021, we repaid $ 13. 0 million of our term loan, borrowed $ 75. 2 million and subsequently repaid $ 66. 5 million under our revolving credit facility, repurchased 4. 3 million Common Units for $ 42. 8 million primarily in connection with our unit repurchase plan, and paid distributions of $ 22. 4 million to our Common Unit holders and $ 1. 0 million to our General Partner unit holders (including $ 0. 9 million of incentive distributions as provided in our Partnership Agreement). FINANCING AND SOURCES OF LIQUIDITY Liquidity and Capital Resources Comparatives Our primary uses of liquidity are to provide funds for our working capital, capital expenditures, distributions on our units, acquisitions and unit repurchases. Our ability to provide funds for such uses depends on our future performance, which will be subject to prevailing economic, financial, geopolitical and business conditions, especially in light of the war in the Ukraine and the impact of COVID- 19 and, weather, the ability to collect current and future accounts receivable, the ability to pass on the full impact of high product costs to customers, the effects of high net customer attrition, conservation, inflation and other factors. Our liquidity was impacted by the volatility in wholesale price of home heating oil and a significant increase in the cost of our product. The significant increase in product costs resulted in higher operating expenses for the year, such as credit card fees, bad debt expense, and vehicle fuels, and also led to higher hedging costs for certain of our hedging instruments. Our seasonal working capital needs increased to fund these higher product costs and the cash required to finance our operating activities increased over $ 100 million. Further, our credit availability (as defined in our Credit Agreement) was reduced as the Company used a portion of its cash flow to finance these higher working capital needs and to satisfy margin requirements on our hedged inventory positions. During fiscal 2022, the Company accessed $ 100 million of its seasonal working capital line, which increased the revolving credit facility to a total of $ 400 million to finance its additional working capital needs, which resulted in an increase in interest expense. The Company believes that it may experience a slowing of collection of our accounts receivable over the next few months as our customers respond to higher product prices. Capital requirements, at least in the near term, are expected to be provided by cash flows from operating activities, cash on hand as of September 30, 2022 ($ 14. 6 million) or a combination thereof. To the extent future capital requirements exceed cash on hand plus cash flows from operating activities, we anticipate that working capital will be financed by our revolving credit facility, as discussed below, and from subsequent seasonal reductions in inventory and accounts receivable. As of September 30, 2022, we had accounts receivable of $ 138. 3 million of which $ 82. 9 million is due from residential customers and $ 55. 4 million is due from commercial customers. Our ability to borrow from our bank group is based in part on the aging of these accounts receivable. If these balances do not meet the eligibility tests as found in our sixth amended and restated credit agreement, our ability to borrow will be reduced and our anticipated cash flow from operating activities will also be reduced. As of September 30, 2022, we had $ 20. 3 million borrowings under our revolving credit facility, $ 165. 0 million outstanding under our term loan, and $ 5. 1 million in letters of credit outstanding. We did not have to provide collateral for our hedge positions with the bank group. On July 6, 2022, the Company refinanced its credit facility agreement and entered into a new sixth amended and restated revolving credit facility agreement with a bank syndicate of ten participants. Under the terms of the sixth amended and restated credit agreement, we are required to maintain at all times Availability (borrowing base less amounts borrowed and letters of credit issued) of 12. 5 % of the maximum facility size and a fixed charge coverage ratio of not less than 1. 1. We are also required to maintain a senior secured leverage ratio that cannot be more than 3. 0 as of June 30th or September 30th, and no more than 5. 5 as of December 31st or March 31st. As of September 30, 2022, Availability, as defined in the sixth amended and restated revolving credit facility agreement, was $ 189. 4 million and we were in compliance with the fixed charge coverage ratio and senior secured leverage ratio. Maintenance capital expenditures for fiscal 2023 are estimated to be approximately $ 10. 6 million, excluding the capital requirements for leased fleet which we currently estimate to be $ 10. 7 million. In addition, we plan to invest approximately $ 2. 2 million in our propane operations. Distributions for fiscal 2023, at the current quarterly level of $ 0. 1525 per unit, would result in aggregate payments of approximately $ 21. 8 million to Common Unit holders, $ 1. 2 million to our General Partner (including $ 1. 1 million of incentive distribution as provided for in our Partnership Agreement) and $ 1. 1 million to management pursuant to the management incentive compensation plan which provides for certain members of management to receive incentive distributions that would otherwise be payable to the General Partner. Under the terms of our sixth amended and restated revolving credit facility agreement, our term loan is repayable in quarterly payments of $ 4. 1 million. We deposited $ 1. 0 million in September 2022 for fiscal 2023 into our captive insurance company. Further, subject to any additional liquidity issues or concerns resulting from wholesale price volatility, we intend to continue to repurchase Common Units pursuant to our unit repurchase plan, as amended from time to time, and seek attractive acquisition opportunities within the Availability constraints of our revolving credit facility and funding resources. Contractual Obligations and Off- Balance Sheet Arrangements We have no special purpose entities or off balance sheet debt. Long- term contractual obligations, except for our long- term debt and New England Teamsters and Trucking Industry Pension Fund withdrawal obligations and operating leases liabilities, are not recorded in our consolidated balance sheet. Non- cancelable purchase obligations are obligations we incur during the normal course of business, based on projected needs. The Company had no capital lease obligations as of September 30, 2022. The table below summarizes the payment schedule of our contractual obligations at September 30, 2022 (in thousands): Payments Due by Fiscal Year Total 2024and 2025 2026and 2027 Thereafter Debt obligations (a) $ 185, 276 $ 32, 651 $ 33, 000 $ 119, 625 $ — Operating lease obligations (b) 116, 746 22, 024 40, 419 28, 446 25, 857 Purchase obligations and other (c) 57, 914 12, 653 9, 899 4, 777 30, 585 Interest obligations (d) 42, 296 20, 068 13, 514 8, 714 — $ 402, 232 $ 87, 396 $ 96, 832 $ 161, 562 $ 56, 442 (a) Reflects payments due of debt existing as of September 30, 2022, considering the terms of our sixth amended and restated credit agreement. (See Note 13- Long- Term Debt and Bank Facility Borrowings) (b) Represents various operating leases for office space, trucks, vans and other equipment with third parties. Maturities of operating leases are presented undiscounted. (See Note 16- Leases) (c) Represents non- cancelable commitments as of September 30, 2022 for operations such as customer related invoice and statement processing, voice and data phone / computer services, real estate taxes on leased property and our undiscounted future payment obligations to the New England Teamsters and Trucking Industry Pension Fund. (d) Reflects interest obligations on our term loan due July 2027 and the unused commitment fee on the revolving credit facility. Recent Accounting Pronouncements Refer to Note 2 – Summary of Significant Accounting Policies for discussion regarding the impact of accounting standards that were recently issued but not yet effective, on our consolidated financial statements. Critical Accounting Policy and Critical Accounting Estimates The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to establish accounting policies and make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the Consolidated Financial Statements. The Company evaluates its policies and estimates on an on- going basis. A change in any of these critical accounting policies and estimates could have a material effect on the results of operations. The Company' s Consolidated Financial Statements may differ based upon different estimates and assumptions. The Company' s critical accounting policies and estimates have been reviewed with the Audit Committee of the Board of Directors. Our significant accounting policies are discussed in Note 2 of the Notes to the Consolidated Financial Statements. We believe the following are our critical accounting policies and estimates: Fair Values of Derivatives FASB ASC 815- 10- 05, Derivatives and Hedging, requires that derivative instruments be recorded at fair value and included in the consolidated balance sheet as assets or liabilities. The Company has elected not to designate its commodity derivative instruments as hedging instruments under this guidance, and therefore the change in fair value of those derivative instruments are recognized in our statement of operations. We have established the fair value of our derivative instruments using estimates determined by our~~

~~counterparties and subsequently evaluated them internally using established index prices and other sources. These values are based upon, among other things, future prices, volatility, time- to- maturity value and credit risk. The estimate of fair value we report in our financial statements changes as these estimates are revised to reflect actual results, changes in market conditions, or other factors, many of which are beyond our control. Critical Accounting Estimates Self- Insurance Liabilities We currently self- insure a portion of workers' compensation, auto, general liability and medical claims. We establish and periodically evaluate self- insurance liabilities based upon expectations as to what our ultimate liability may be for outstanding claims using developmental factors based upon historical claim experience, including frequency, severity, demographic factors and other actuarial assumptions, supplemented with the support of a qualified third- party actuary. As of September 30, 2022, we had approximately $ 79. 9 million of self- insurance liabilities. The ultimate resolution of these claims could differ materially from the assumptions used to calculate the self- insurance liabilities, which could have a material adverse effect on results of operations. ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK We are exposed to interest rate risk primarily through our bank credit facilities. We utilize these borrowings to meet our working capital needs. At September 30, 2022, we had outstanding borrowings totaling $ 185. 3 million, of which $ 131. 3 are subject to variable interest rates under our credit agreement. In the event that interest rates associated with this facility were to increase 100 basis points, the after tax impact on annual future cash flows would be a decrease of $ 0. 9 million. We regularly use derivative financial instruments to manage our exposure to market risk related to changes in the current and future market price of home heating oil. The value of market sensitive derivative instruments is subject to change as a result of movements in market prices. Sensitivity analysis is a technique used to evaluate the impact of hypothetical market value changes. Based on a hypothetical ten percent increase in the cost of product at September 30, 2022, the potential impact on our hedging activity would be to increase the fair market value of these outstanding derivatives by $ 13. 6 million to a fair market value of $ 31. 6 million; and conversely a hypothetical ten percent decrease in the cost of product would decrease the fair market value of these outstanding derivatives by $ 11. 2 million to a fair market value of $ 6. 8 million. ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA The financial statements and financial statement schedules referred to in the index contained on page F- 1 of this Report are incorporated herein by reference. ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE None. ITEM 9A. CONTROLS AND PROCEDURES (a) Evaluation of disclosure controls and procedures. Our general partner' s chief executive officer and our chief financial officer evaluated the effectiveness of the Company' s disclosure controls and procedures (as that term is defined in Rule 13a- 15 (e) of the Securities Exchange Act of 1934, as amended) as of September 30, 2022. Based on that evaluation, such chief executive officer and chief financial officer concluded that the Company' s disclosure controls and procedures were effective as of September 30, 2022 at the reasonable level of assurance. For purposes of Rule 13a- 15 (e), the term disclosure controls and procedures means controls and other procedures of an issuer that are designed to ensure that information required to be disclosed by the issuer in the reports that it files or submits under the Act (15 U. S. C. 78a et seq.) is recorded, processed, summarized and reported, within the time periods specified in the Commission' s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Act is accumulated and communicated to the issuer' s management, including our chief executive officer and chief financial officer, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. (b) Management' s Report on Internal Control over Financial Reporting. Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rules 13a- 15 (f) under the Securities Exchange Act of 1934, as amended. Under the supervision of management and with the participation of our management, including our chief executive officer and chief financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework Internal Control — Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based on our evaluation of internal control over financial reporting, our management concluded that our internal control over financial reporting was effective as of September 30, 2022. The effectiveness of our internal control over financial reporting as of September 30, 2022 has been audited by our independent registered public accounting firm, as stated in their report which is included at Item 8 – Financial Statements and Supplementary Data. (c) Change in Internal Control over Financial Reporting. There were no changes in our internal control over financial reporting during the Company' s most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. (d) Other. Our general partner and the Company believe that a controls system, no matter how well designed and operated, cannot provide absolute assurance that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. Therefore, a control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Our disclosure controls and procedures are designed to provide such reasonable assurances of achieving our desired control objectives, and the chief executive officer and chief financial officer of our general partner have concluded, as of September 30, 2022, that our disclosure controls and procedures were effective in achieving that level of reasonable assurance. ITEM 9B. OTHER INFORMATION ITEM 9C. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS PART III ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE Partnership Management Our general partner is Kestrel Heat. The Board of Directors of Kestrel Heat is appointed by its sole member, Kestrel, which is a private equity investment partnership formed by Yorktown Energy Partners VI, L. P., Paul A. Vermylen Jr. and other investors. Kestrel Heat, as our general partner, oversees our activities. Unitholders do not directly or indirectly participate in our management or operation or elect the directors of the general partner. The Board of Directors (sometimes referred to as the " Board ") of Kestrel Heat has adopted a set of Partnership Governance Guidelines in accordance with the requirements of the New York Stock Exchange. A copy of these Guidelines is available on our website at www. stargrouplp. com or a copy may be obtained without charge by contacting Richard F. Ambury, (203) 328- 7310. As of November 30, 2022, Kestrel Heat owned 325, 729 general partner units. In November 2021, Kestrel Heat made an in- kind distribution of 500, 000 common units, representing approximately 1 % of the issued and outstanding common units, to Kestrel, which, in turn, made an in- kind distribution of such units, pro rata, to its members. The general partner owes a fiduciary duty to the unitholders. However, our Partnership Agreement contains provisions that allow the general partner to take into account the interests of parties other than the limited partners in resolving conflict of interest, thereby limiting such fiduciary duty. Notwithstanding any limitation on obligations or duties, the general partner will be liable, as our general partner, for all our debts (to the extent not paid by us), except to the extent that indebtedness or other obligations incurred by us are made specifically non- recourse to the general partner. The general partner does not directly employ any of the persons responsible for managing or operating Star. Directors and Executive Officers of the General Partner Directors are appointed for an indefinite term, subject to the discretion of Kestrel. The following table shows certain information for directors and executive officers of the general partner as of November 30, 2022: Name Age PositionPaul A. Vermylen, Jr. Chairman, DirectorJeffrey M. Woosnam President, Chief Executive Officer and DirectorRichard F. Ambury Chief Financial Officer, Executive Vice President, Treasurer and SecretaryJeffrey S. Hammond Chief Operating OfficerJoseph R. McDonald Chief Customer OfficerHenry D. Babcock (1) DirectorC. Scott Baxter (1) DirectorDavid M. Bauer (1) DirectorDaniel P. Donovan DirectorBryan H. Lawrence DirectorWilliam P. Nicoletti (1) Director (1) Audit Committee member Paul A. Vermylen, Jr. Mr. Vermylen has been the Chairman and a director of Kestrel Heat since April 28, 2006. Mr. Vermylen is a founder of Kestrel and has served as its President and as a manager since July 2005. Mr. Vermylen had been employed since 1971, serving in various capacities, including as a Vice President of Citibank N. A. and Vice President- Finance of Commonwealth Oil Refining Co. Inc. Mr. Vermylen served as Chief Financial Officer of Meenan Oil Co., L. P. (" Meenan ") from 1982 until 1992 and as President of Meenan until 2001, when we acquired Meenan. Since 2001, Mr. Vermylen has pursued private investment opportunities. Mr. Vermylen serves as a director of certain non- public companies in the energy industry in which Kestrel holds equity interests including Downeast LNG, Inc. Mr. Vermylen is a graduate of Georgetown University and has an M. B. A. from Columbia University. Mr. Vermylen' s substantial experience in the home heating oil industry and his leadership skills and experience as an executive officer of Meenan, among other factors, led the Board to conclude that he should serve as the Chairman and a director of Kestrel Heat. Jeffrey M. Woosnam. Mr. Woosnam has been President, Chief Executive Officer and a director of Kestrel Heat since March 18, 2019. From May 2014 to March 2019, Mr. Woosnam served as Senior Vice President, Southern Operations. From April 2007 to May 2014, Mr. Woosnam served as Vice~~

President, Southern Operations. From 2006 to 2007, he served as the Director of Operations for Petroleum Heat and Power Company, a subsidiary of the Company. From 1994 to 2006, he held several General Management positions for Petro, Inc. with increasing levels of responsibility. Mr. Woosnam' s in-depth knowledge of the Company' s business and his substantial experience in the home heating oil industry, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. Richard F. Ambury. Mr. Ambury has been Executive Vice President of Kestrel Heat since May 1, 2010 and has been Chief Financial Officer, Treasurer and Secretary of Kestrel Heat since April 28, 2006. Mr. Ambury was Chief Financial Officer, Treasurer and Secretary of Star Group from May 2005 until April 28, 2006. From November 2001 to May 2005, Mr. Ambury was Vice President and Treasurer of Star Group. From March 1999 to November 2001, Mr. Ambury was Vice President of Star Gas Propane, L. P. From February 1996 to March 1999, Mr. Ambury served as Vice President — Finance of Star Gas Corporation, a predecessor general partner. Mr. Ambury was employed by Petroleum Heat and Power Co., Inc. from June 1983 through February 1996, where he served in various accounting / finance capacities. From 1979 to 1983, Mr. Ambury was employed by a predecessor firm of KPMG, a public accounting firm. Mr. Ambury has been a Certified Public Accountant since 1981. Jeffrey S. Hammond. Mr. Hammond has been Chief Operating Officer of Kestrel Heat since March 18, 2019. From October 2013 to March 2019, he served as Senior Vice President, Northern Operations. From April 2007 to October 2013, Mr. Hammond served as Vice President, Northern Operations. From 2006 to 2007, he served as the Director of Operations for Petro Holdings, Inc., a subsidiary of the Company. From 2004 to 2006, Mr. Hammond served as Director of Planning and Logistics for Petro Holdings, Inc. From 2003 to 2004, he held a General Manager position for Petro Holdings, Inc. Prior to joining the Company in January 2003, Mr. Hammond worked for United Parcel Service for 19 years. While at UPS, he held various management positions in Operations and Industrial Engineering. Joseph R. McDonald. Mr. McDonald has been Chief Customer Officer of Kestrel Heat since March 18, 2019. From May 2014 to March 2019, he served as Senior Vice President of Sales, Marketing & Retention. From May 2005 to May 2014, Mr. McDonald served as Vice President, Sales and Marketing. From October 2004 to May 2005, he served as the Director of Sales for Petro Holdings, Inc., a subsidiary of the Company. From January 2003 to October 2004, was a Regional Sales Manager for Petro Holdings, Inc. Henry D. Babcock. Mr. Babcock has been a director of Kestrel Heat since April 28, 2006. He retired at the end of 2019 as director and the former President of The Caumsett Foundation, Inc., a non- profit that supports Caumsett Historic State Park Preserve. Until his retirement in 2010, Mr. Babcock had worked with Train, Babcock Advisors LLC, a private registered investment advisor, since 1976, becoming a Member in 1980. Prior to this, he ran an affiliated venture capital company active in the U. S. and abroad. Mr. Babcock received a BA from Yale University and an MBA from Columbia. He served in the U. S. Army for three years. Mr. Babcock' s significant experience in capital markets, corporate finance and venture capital, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. C. Scott Baxter. Mr. Baxter has been a director of Kestrel Heat since April 28, 2006. Mr. Baxter is currently a Managing Director at Berkeley Research Group (" BRG "), a global investment banking advisory and consulting firm. Mr. Baxter has over 30 years of energy investment banking experience and has been a primary advisor in sourcing and executing over $ 200 billion in corporate M & A, restructuring and equity financing transactions in the energy industry. Mr. Baxter also has significant experience advising independent committees of boards including rendering over 40 independent fairness opinions spanning the upstream, downstream and midstream energy sectors including for many MLPs. Mr. Baxter' s previous energy investment banking experience includes opening and running the Houston office for Petrie Partners, serving as Head of the Americas for J. P. Morgan' s global energy group, Managing Director in the global energy group at Citigroup (Salomon Brothers), and serving as head of the energy group for Houlihan Lokey. Mr. Baxter holds a B. S. degree in Economics from Weber State University where he graduated cum laude, and received an MBA degree from the University of Chicago Graduate School of Business. Mr. Baxter also served as an adjunct professor of finance at Columbia University' s Graduate School of Business from 2002 to 2006 and has been on the President' s National Advisory Council for Weber State University since 1996. Mr. Baxter' s significant experience in finance, accounting, as an investor and as a senior investment banker focused in the energy industry, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. David M. Bauer. Mr. Bauer has served as the Chief Investment Officer of Lubar & Co. since 2005. Mr. Bauer' s work experience includes five years with Facilitator Capital Fund, a Wisconsin-based Small Business Investment Company, and 10 years with the accounting firm of Arthur Andersen, where he led the Wisconsin transaction advisory team assisting private equity funds and large corporations with their acquisitions and divestitures. He currently serves on the board of several private companies. Mr. Bauer earned a Master of Business Administration degree from Marquette University in 2005 and a Bachelor of Science degree in Accounting from Marquette University in 1991. He is a Certified Public Accountant and a member of the Wisconsin Institute of CPAs and the American Institute of CPAs. Daniel P. Donovan. Mr. Donovan has been a director of Kestrel Heat since April 28, 2006. Mr. Donovan served as President and Chief Executive Officer on an interim basis from December 23, 2018 to March 18, 2019, served as consultant from March 18, 2019 to April 30, 2019, and served as Chief Executive Officer of Kestrel Heat from May 31, 2007 to September 30, 2013 and had been President from April 28, 2006 to September 30, 2013. From April 28, 2006 to May 30, 2007 Mr. Donovan was also the Chief Operating Officer of Kestrel Heat. Mr. Donovan was the President and Chief Operating Officer of a predecessor general partner, Star Gas LLC (" Star Gas "), from March 2005 until April 28, 2006. From May 2004 to March 2005 he was President and Chief Operating Officer of the Company' s heating oil segment. Mr. Donovan held various management positions with Meenan Oil Co. LP, from January 1980 to May 2004, including Vice President and General Manager from 1998 to 2004. Mr. Donovan worked for Mobil Oil Corp. from 1971 to 1980. His last position with Mobil was President and General Manager of its heating oil subsidiary in New York City and Long Island. Mr. Donovan is a graduate of St. Francis College in Brooklyn, New York and received an M. B. A. from Iona College. Mr. Donovan' s in- depth knowledge of the Company' s business, having been its president and chief executive officer, and his substantial experience in the home heating oil industry, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. Bryan H. Lawrence. Mr. Lawrence has been a director of Kestrel Heat since April 28, 2006 and a manager of Kestrel since July 2005. Mr. Lawrence is a founder and senior manager of Yorktown Partners LLC, the manager of the Yorktown group of investment partnerships, which make investments in companies engaged in the energy industry. The Yorktown partnerships were formerly affiliated with the investment firm of Dillon, Read & Co. Inc., where Mr. Lawrence was employed beginning in 1966, serving as a Managing Director until the merger of Dillon Read with SBC Warburg in September 1997. Mr. Lawrence also serves as a director of Hallador Petroleum Company, Ramaco Resources, Inc., Riley Exploration Permian, Inc. (each a United States publicly traded company), and certain non-public companies in the energy industry in which Yorktown partnerships hold equity interests. Mr. Lawrence is a graduate of Hamilton College and received an M. B. A. from Columbia University. Mr. Lawrence' s significant financial and investment experience, and experience as a founder of Yorktown Energy Partners LLC, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. William P. Nicoletti. Mr. Nicoletti has been a director of Kestrel Heat since April 28, 2006. Mr. Nicoletti was the non- executive chairman of the board of Star Gas from March 2005 until April 28, 2006. Mr. Nicoletti was a director of Star Gas from March 1999 until April 28, 2006 and was a director of Star Gas Corporation from November 1995 until March 1999. Since February 1, 2009, he has been a Managing Director of Parkman Whaling LLC, a Houston, Texas based energy investment banking firm. Previously, he was Managing Director of Nicoletti & Company, Inc., a private investment banking firm. Mr. Nicoletti was formerly a senior officer and head of Energy Investment Banking for E. F. Hutton & Company, Inc., PaineWebber Incorporated and McDonald Investments, Inc. Mr. Nicoletti is a graduate of Seton Hall University and received an M. B. A. from Columbia University. Mr. Nicoletti' s current and prior leadership experience in the energy investment banking industry and his significant experience in finance, accounting and corporate governance matters, among other factors, led the Board to conclude that he should serve as a director of Kestrel Heat. Director Independence Section 303A of the New York Stock Exchange listed company manual provides that limited partnerships are not required to have a majority of independent directors. It is the policy of the Board of Directors that the Board shall at all times have at least three independent directors or such higher number as may be necessary to comply with the applicable federal securities law requirements. For the purposes of this policy, " independent director " has the meaning set forth in Section 10A (m) of the Securities Exchange Act of 1934, as amended, any applicable stock exchange rules and the rules and regulations promulgated in the Partnership governance guidelines available on its website www. stargrouplp. com. The Board of Directors has determined that Messrs. Nicoletti, Babcock, Bauer and Baxter are independent directors. Meetings of Directors During fiscal 2022, the Board of Directors of Kestrel Heat met five times. All directors attended each meeting. Committees of the Board of Directors Kestrel Heat' s Board of Directors has one standing committee, the Audit

~~Committee. Its members are appointed by the Board of Directors for a one- year term and until their respective successors are elected. The NYSE corporate governance standards do not require limited partnerships to have a Nominating or Compensation Committee. William P. Nicoletti, Henry D. Babcock, David M. Bauer and C. Scott Baxter have been appointed to serve on the Audit Committee, which has adopted an Audit Committee Charter. Mr. Nicoletti serves as chairman of the Audit Committee. A copy of this charter is available on the Company' s website at www. stargrouplp. com or a copy may be obtained without charge by contacting Richard F. Ambury at (203) 328- 7310. The Audit Committee reviews the external financial reporting of the Company, selects and engages the Company' s independent registered public accountants and approves all non- audit engagements of the independent registered public accountants. Members of the Audit Committee may not be employees of Kestrel Heat or its affiliated companies and must otherwise meet the New York Stock Exchange and SEC independence requirements for service on the Audit Committee. The Board of Directors has determined that Messrs. Nicoletti, Babcock, Bauer and Baxter are independent directors in that they do not have any material relationships with the Company (either directly, or as a partner, shareholder or officer of an organization that has a relationship with the Company) and they otherwise meet the independence requirements of the NYSE and the SEC. The Company' s Board of Directors has also determined that at least one member of the Audit Committee, Mr. Nicoletti, meets the SEC criteria of an " audit committee financial expert. " Please see Mr. Nicoletti' s biography under " Directors and Officers of the General Partner " for his relevant experience regarding his qualifications as an " audit committee financial expert. " During fiscal 2022, the Audit Committee of Kestrel Heat, LLC met five times. All committee members attended each meeting. Reimbursement of Expenses of the General Partner The general partner does not receive any management fee or other compensation for its management of the Company. The general partner is reimbursed for all expenses incurred on behalf of the Company, including the cost of compensation that are properly allocable to the Company. The Partnership Agreement provides that the general partner shall determine the expenses that are allocable to the Company in any reasonable manner determined by the general partner in its sole discretion. In addition, the general partner and its affiliates may provide services to the Company for which a reasonable fee would be charged as determined by the general partner. There were no reimbursements of the General Partner in fiscal year 2022. Adoption of Code of Business Conduct and Ethics We have adopted a written Code of Business Conduct and Ethics that applies to our officers and employees and our directors. A copy of the Code of Business Conduct and Ethics is available on our website at www. stargrouplp. com or a copy may be obtained without charge, by contacting Investor Relations, (203) 328- 7310. We intend to post amendments to or waivers of our Code of Business Conduct and Ethics (to the extent applicable to any executive officer or director) on our website. Section 16 (a) Beneficial Ownership Reporting Compliance Based on copies of reports furnished to us, we believe that during fiscal year 2022, all reporting persons complied with the Section 16 (a) filing requirements applicable to them. Non- Management Directors and Interested Party Communications The non- management directors on the Board of Directors of the general partner are Messrs. Babcock, Bauer, Baxter, Donovan, Lawrence, Nicoletti and Vermylen. The non- management directors have selected Mr. Vermylen, the Chairman of the Board, to serve as lead director to chair executive sessions of the non- management directors. Interested parties who wish to contact the non- management directors as a group may do so by contacting Paul A. Vermylen, Jr. c / o Star Group, L. P., 9 West Broad Street, Suite 310, Stamford, CT 06902. ITEM 11. EXECUTIVE COMPENSATION Compensation Discussion and Analysis Our Third Amended and Restated Agreement of Limited Partnership, provides that our general partner, Kestrel Heat, shall conduct, direct and manage all activities of the Company. The limited liability company agreement of the general partner provides that the business of the general partner shall be managed by a Board of Directors. The responsibility of the Board is to supervise and direct the management of the Company in the interest and for the benefit of our unitholders. Among the Board' s responsibilities is to regularly evaluate the performance and to approve the compensation of the Chief Executive Officer and, with the advice of the Chief Executive Officer, regularly evaluate the performance and approve the compensation of key executives. As a limited partnership that is listed on the New York Stock Exchange, we are not required to have a Compensation Committee. Since the Chairman of the general partner and the majority of the Board are not employees, the Board determined that it has adequate independence to act in the capacity of a Compensation Committee to establish and review the compensation our executive officers and directors. The Board is comprised of Paul A. Vermylen Jr. (Chairman), Jeffrey M. Woosnam (President and Chief Executive Officer), Daniel P. Donovan, Henry D. Babcock, David M. Bauer, C. Scott Baxter, Bryan H. Lawrence, and William P. Nicoletti. Throughout this Report, each person who served as chief executive officer (" CEO ") during fiscal 2022, each person who served as chief financial officer (" CFO ") during fiscal 2022 and the two other most highly compensated executive officers serving at September 30, 2022 (there being no other executive officers) are referred to as the " named executive officers " and are included in the Executive Compensation Table. In this Compensation Discussion and Analysis, we address the compensation paid or awarded to Messrs. Woosnam, Ambury, Hammond and McDonald. We refer to these executive officers as our " named executive officers. " Compensation decisions for the above named executive officers were made by the Board of Directors of the Company. Compensation Philosophy and Policies The primary objectives of our compensation program, including compensation of the named executive officers, are to attract and retain highly qualified officers, employees and directors and to reward individual contributions to our success. The Board of Directors considers the following policies in determining the compensation of the named executive officers: • compensation should be related to the performance of the individual executive and the performance measured against both financial and non- financial achievements; • compensation levels should be competitive to ensure that we will be able to attract, motivate and retain highly qualified executive officers; and • compensation should be related to improving unitholder value over time. Compensation Methodology The elements of our compensation program for named executive officers are intended to provide a total incentive package designed to drive performance and reward contributions in support of business strategies at the Company. Subject to the terms of employment agreements that have been entered into with the named executive officers, all compensation determinations are discretionary and subject to the decision- making authority of the Board of Directors. We do not use benchmarking as a fixed criterion to determine compensation. Rather, after subjectively setting compensation based on the policies discussed above under " Compensation Philosophy and Policies ", we reviewed the compensation paid to officers holding similar positions at our peer group companies and certain information for privately held companies to obtain a general understanding of the reasonableness of base salaries and other compensation payable to our named executive officers. Our peer group of public companies was comprised of the following companies: Atmos Energy Corporation, Ferrellgas Partners, L. P., Global Partners, L. P., New Jersey Resources Corporation, Sprague Resources, L. P. and Suburban Propane Partners, L. P. We chose these companies because they are engaged in the distribution of energy products like us. Elements of Executive Compensation For the fiscal year ended September 30, 2022, the principal components of compensation for the named executive officers were: • base salary; • annual discretionary profit sharing allocation; • management incentive compensation plan; and • retirement and health benefits. Under our compensation structure, the mix of base salary, discretionary profit sharing allocation and long- term compensation provided to each executive officer varies depending on their position. The base salary for each executive officer is the only fixed component of compensation. All other compensation, including annual discretionary profit sharing allocation and long- term incentive compensation, is variable in nature. The majority of the Company' s compensation allocation is weighted towards base salary and annual discretionary profit sharing allocation. In addition, during fiscal 2022, an aggregate of $ 434, 431 was paid to the named executive officers under the terms of the management incentive compensation plan and represented a small portion of the executive compensation that was paid to these officers. If we are successful in increasing the overall level of distributions payable to unitholders, the amounts payable to the named executive officers under the management incentive compensation plan should increase. We believe that together all of our compensation components provide a balanced mix of fixed compensation and compensation that is contingent upon each executive officer' s individual performance and our overall performance. A goal of the compensation program is to provide executive officers with a reasonable level of security through base salary and benefits, while rewarding them through incentive compensation to achieve business objectives and create unitholder value over time. We believe that each of our compensation components is important in achieving this goal. Base salaries provide executives with a base level of monthly income and security. Annual discretionary profit sharing allocations and long- term incentive awards provide an incentive to our executives to achieve business objectives that increase our financial performance, which creates unitholder value through continuity of, and increases in, distributions and increases in the market value of the units. In addition, we want to ensure that our compensation programs are appropriately designed to encourage executive officer retention, which is accomplished through all of our compensation elements. Base Salary The Board of Directors establishes base salaries for the named executive officers based on a number of factors,~~

including: • the historical salaries for services rendered to the Company and responsibilities of the named executive officer; • the salaries of equivalent executive officers at our peer group companies and other data for our industry; and • the prevailing levels of compensation and cost of living in the location in which the named executive officer works. In determining the initial base compensation payable to individual named executive officers when they are first hired by Star, our starting point is the historical compensation levels that we have paid to officers performing similar functions over the past few years. We also consider the level of experience and accomplishments of individual candidates and general labor market conditions, including the availability of candidates to fill a particular position. When we make adjustments to the base salaries of existing named executive officers, we review the individual' s performance, the value each named executive officer brings to us and general labor market conditions. Elements of individual performance considered, among others, without any specific weight given to each element, include business- related accomplishments during the year, difficulty and scope of responsibilities, effective leadership, experience, expected future contributions to the Company and difficulty of replacement. While base salary provides a base level of compensation intended to be competitive with the external market, the base salary for each named executive officer is determined on a subjective basis after consideration of these factors and is not based on target percentiles or other formal criteria. Although we believe that base salaries for our named executive officers are generally competitive with the external market, we do not use benchmarking as a fixed criterion to determine base compensation. Rather, after subjectively setting base salaries based on the above factors, we review the compensation paid to officers holding similar positions at our peer group companies to obtain a general understanding of the reasonableness of base salaries and other compensation payable to our named executive officers. We also take into account geographic differences for similar positions in the New York Metropolitan area. While cost of living is considered in determining annual increases, we do not typically provide full cost of living adjustments as salary increases are constrained by budgetary restrictions and the ability to fund the Company' s current cash needs such as interest expense, maintenance capital, income taxes and distributions. Profit Sharing Allocations We maintain a profit sharing pool for certain employees, including named executive officers, which is equal to approximately 6 % of our earnings before income taxes, depreciation and amortization, excluding items affecting comparability (" adjusted EBITDA ") for the given fiscal year. The annual discretionary profit sharing allocations paid to the named executive officers are payable from this pool. The size of the pool fluctuates based upon upward or downwards changes in adjusted EBITDA and the size of an individual award to a named executive officer fluctuates based on the size of the profit sharing pool and the number of participants in the plan. Depending upon the size of the profit sharing pool, and the number of participants in the plan, the amount paid to the named executive officers could be more or less. There are no set formulas for determining the amount payable to our named executive officers from the profit sharing plan. Factors considered by our CEO and the Board in determining the level of profit sharing allocations generally include, without assigning a particular weight to any factor: • whether or not we achieved certain budgeted goals for the year and any material shortfalls or superior performances relative to expectations. Under the plan, no profit sharing was payable with respect to fiscal 2022 unless we achieved actual adjusted EBITDA for fiscal 2022 of at least 70 % of the amount of budgeted adjusted EBITDA for fiscal 2022; • the level of difficulty associated with achieving such objectives based on the opportunities and challenges encountered during the year; and • significant transactions or accomplishments for the period not included in the goals for the year. Our CEO takes these factors into consideration as well as the relative contributions of each of the named executive officers to the year' s performance in developing his recommendations for profit sharing amounts. Based on such assessment, our CEO submits recommendations to the Board of Directors for the annual profit sharing amounts to be paid to our named executive officers (other than the CEO), for the Board' s review and approval. Similarly, the Chairman assesses the CEO' s contribution toward meeting the Company' s goals based upon the above factors, and recommends to the Board of Directors a profit sharing allocation for the CEO it believes to be commensurate with such contribution. The Board of Directors retains the ultimate discretion to determine whether the named executive officers will receive annual profit sharing allocations based upon the factors discussed above. Management Incentive Compensation Plan In fiscal 2007, following our recapitalization, the Board of Directors adopted the Management Incentive Compensation Plan (the " Plan ") for certain named employees. Under the Plan, employees who participate shall be entitled to receive a pro rata share (as determined in the manner described below) of an amount in cash equal to: • 50 % of the distributions (" Incentive Distributions ") of Available Cash in excess of the minimum quarterly distribution of $ 0. 0675 per unit otherwise distributable to Kestrel Heat pursuant to the Partnership Agreement on account of its general partner units; and • 50 % of the cash proceeds (the " Gains Interest ") which Kestrel Heat shall receive from any sale of its general partner units (as defined in the Partnership Agreement), less expenses and applicable taxes. We believe that the Plan provides a long- term incentive to its participants because it encourages Star' s management to increase available cash for distributions in order to trigger the incentive distributions that are only payable if distributions from available cash exceed certain target distribution levels, with higher amounts of incentive distributions triggered by higher levels of distributions. Such increases are not sustainable on a consistent basis without long- term improvements in our operations. In addition, under certain Plan amendments that were adopted in 2012, the participation points of existing plan participants will vest and become irrevocable over a four year period, provided that the participants continue to be employed by us during the vesting period. We believe that this will help ensure that the Plan participants, which include our named executive officers, will have a continuing personal interest in the success of Star. The pro rata share payable to each participant under the Plan is based on the number of participation points as described under " Fiscal 2022 Compensation Decisions — Management Incentive Compensation Plan. " The amount paid in Incentive Distributions is governed by the Partnership Agreement and Available Cash (as defined in our Partnership Agreement) is distributed to the holders of our common units and general partner units in the following manner: First, 100 % to all common units, pro rata, until there has been distributed to each common unit an amount equal to the minimum quarterly distribution of $ 0. 0675 for that quarter; Second, 100 % to all common units, pro rata, until there has been distributed to each common unit an amount equal to any arrearages in the payment of the minimum quarterly distribution for prior quarters; Third, 100 % to all general partner units, pro rata, until there has been distributed to each general partner unit an amount equal to the minimum quarterly distribution; Fourth, 90 % to all common units, pro rata, and 10 % to all general partner units, pro rata, until each common unit has received the first target distribution of $ 0. 1125; and Finally, 80 % to all common units, pro rata, and 20 % to all general partner units, pro rata. Available Cash, as defined in our Partnership Agreement, generally means all cash on hand at the end of the relevant fiscal quarter less the amount of cash reserves established by the Board of Directors of our general partner in its reasonable discretion for future cash requirements. These reserves are established for the proper conduct of our business, including acquisitions, the payment of debt principal and interest and for distributions during the next four quarters and to comply with applicable law and the terms of any debt agreements or other agreements to which we are subject. The Board of Directors of our general partner reviews the level of Available Cash each quarter based upon information provided by management. To fund the benefits under the Plan, Kestrel Heat has agreed to permanently and irrevocably forego receipt of the amount of Incentive Distributions that are payable to plan participants. For accounting purposes, amounts payable to management under this Plan will be treated as compensation and will reduce both EBITDA and net income but not adjusted EBITDA. Kestrel Heat has also agreed to contribute to the Company, as a contribution to capital, an amount equal to the Gains Interest payable to participants in the Plan by the Company. The Company is not required to reimburse Kestrel Heat for amounts payable pursuant to the Plan. The Plan is administered by our Chief Financial Officer under the direction of the Board or by such other officer as the Board may from time to time direct. In general, no payments will be made under the Plan if we are not distributing cash under the Incentive Distributions described above. Effective as of July 19, 2012, the Board of Directors adopted certain amendments (the " Plan Amendments ") to the Plan. Under the Plan Amendments, the number and identity of the Plan participants and their participation interests in the Plan have been frozen at the current levels. In addition, under the Plan Amendments, the plan benefits (to the extent vested) may be transferred upon the death of a participant to his or her heirs. A participant' s vested percentage of his or her plan benefits will be 100 % during the time a participant is an employee or consultant of the Company. Following the termination of such positions, a participant' s vested percentage shall be equal to 20 % for each full or partial year of employment or consultation with us starting with the fiscal year ended September 30, 2012 (33 1 / 3 % in the case of the Company' s chief executive officer at that time). We distributed $ 1, 027, 685 in Incentive Distributions under the Plan during fiscal 2022, including payments to the named executive officers of approximately $ 434, 431. With regard to the Gains Interest, Kestrel Heat has not given any indication that it will sell its general partner units within the next 12 months. Thus the Plan' s value attributable to the Gains Interest currently cannot be determined. Retirement and Health Benefits We offer a health and welfare and retirement program to all eligible employees. The named executive officers are generally eligible for the same programs on the same basis as other employees of Star. We maintain a tax- qualified 401 (k) retirement plan that provides eligible employees with an opportunity to save for retirement on a tax advantaged basis. Under the 401 (k) plan, subject to IRS limitations, each participant can contribute from 0 % to 60 % of compensation. We make a 4 % (or a maximum of 5. 5 % for participants who had 10 or more years of service at the time our defined benefit plans were frozen and who have reached the age 55) core contribution of a participant' s compensation and generally can match 2 / 3 (up to 3. 0 %) of a participant' s contributions, subject to IRS limitations. In addition, we have two frozen defined benefit pension plans that were maintained for all eligible employees, including certain executive officers. The present value of accumulated benefits under these frozen defined benefit pension plans for certain executive officers is provided in the table labeled " Pension Plans Pursuant to Which Named Executive Officers Have an Accumulated Benefit But Are Not Currently Accruing Benefits. " Fiscal 2022 Compensation Decisions For fiscal 2022, the foregoing elements of compensation were applied as follows: The following table sets forth each named executive officer' s base salary as of October 1, 2022 and the percentage increase in base salary over October 1, 2021. The current base salaries for our named executive officers were determined based upon the factors discussed under the caption " Base Salary. " The average percentage increase in base salary for executives in our peer group was approximately 5. 3 %. Name Salary Percentage ChangeFrom Prior Year Jeffrey M. Woosnam $ 457, 000 3. 9 % Richard F. Ambury $ 456, 092 2. 5 % Jeffrey S. Hammond $ 341, 215 3. 5 % Joseph R. McDonald $ 341, 215 3. 5 % Annual Discretionary Profit Sharing Allocation Based on the annual performance reviews for our CEO and named executive officers, the Board approved annual profit sharing allocations as reflected in the " Summary Compensation Table " and notes thereto. For fiscal 2022, the profit sharing amounts reflected in the Summary Compensation Table are 14. 5 % lower than fiscal 2021 for Messrs. Woosnam, Ambury, Hammond and McDonald. One of our primary performance measures is Adjusted EBITDA, as defined under the Profit Sharing Plan. For fiscal 2022, Adjusted EBITDA (as calculated under the Profit Sharing Plan) decreased by $ 17. 4 million, or 13. 7 %, to $ 109. 3 million compared to fiscal 2021. For our peer group, the average percentage increase in Adjusted EBITDA was 3. 2 %, and the average total compensation increased by 5. 3 %. Another performance measure is acquisitions. During fiscal 2022, the Company acquired five heating oil dealers that generate approximately 8. 5 million gallons of home heating oil and propane annually. Messrs. Woosnam, Ambury, Hammond and McDonald were instrumental in the successful integration of these transactions. On July 6, 2022, the Company refinanced its credit facility with a bank syndicate of ten participants, which enables the Company to borrow up to $ 400 million ($ 550 million during the heating season of December through April of each year) on a revolving line of credit for working capital, provides for a $ 165 million five- year senior secured term loan and extends the maturity date of the previous agreement to July 6, 2027. Mr. Ambury led this refinancing initiative. In 2012, under the Plan Amendments adopted by the Board, the number and identity of the Plan participants and their participation points were frozen at the current levels in order to more closely align the interests of Plan participants and unitholders and to give Plan participants a continuing personal interest in our success. The number of participation points that were previously awarded to the named executive officers was based on the length of service and level of responsibility of the named executive and our desire to retain the named executive. In fiscal 2022, $ 434, 431 was paid to the named executive officers under the Plan as indicated in the following chart: Name Points Percentage ManagementIncentivePayments Jeffrey M. Woosnam 5. 5 % 56, 056 Richard F. Ambury 21. 4 % 219, 551 Jeffrey S. Hammond 4. 5 % 46, 713 Joseph R. McDonald 10. 9 % 112, 111 Other Plan Participants (a) 57. 7 % 593, 254 Total 1, 100 % $ 1, 027, 685 (a) Includes 300 points (27. 3 %) that were awarded to Mr. Donovan prior to his retirement as the Company' s President and Chief Executive Officer effective September 30, 2013. The named executive officers participate in our retirement and health benefit plans. Employment Contracts and Severance Agreements Agreement with Richard F. Ambury We entered into an employment agreement with Mr. Ambury effective as of April 28, 2008. Mr. Ambury will serve as Chief Financial Officer and Treasurer on an at- will basis. The employment agreement provides for one year' s salary as severance if Mr. Ambury' s employment is terminated without cause or by Mr. Ambury for good reason. Agreement with Jeffrey M. Woosnam We entered into an employment agreement with Mr. Woosnam effective as of June 19, 2019. Mr. Woosnam will serve as President and Chief Executive Officer of Kestrel Heat on an at- will basis. The employment agreement provides for one year' s salary as severance if Mr. Woosnam' s employment is terminated without cause or by Mr. Woosnam for good reason. Change in Control Agreements Change in control arrangements are included in the employment agreement for Mr. Woosnam, Chief Executive Officer and we have entered into a Change in Control Agreement with Mr. Ambury, Chief Financial Officer. Under the terms of each agreement, if either of these executive officers is terminated within 180 days following a change in control (as defined in the agreement), he will be entitled to a payment equal to two times his base annual salary in the year of such termination plus two times the average amount paid as a bonus and / or as profit sharing during the three years preceding the year of such termination. The term change in control means the present equity owners of Kestrel Heat and their affiliates collectively cease to beneficially own equity interests having the voting power to elect at least a majority of the members of the Board of Directors or other governing board of the general partner or any successor entity. If a change in control were to have occurred and their employment was terminated as of the date of this Report, Mr. Woosnam would have received a payment of $ 2, 358, 167 and Mr. Ambury would have received a payment of $ 2, 058, 001. Pay Ratio Disclosure As required by Section 953 (b) of the Dodd- Frank Wall Street Reform and Consumer Protection Act and Item 402 (u) of Regulation S- K, we are providing the following information about the ratio of the annual total compensation, calculated in accordance with the requirements of Item 402 (c) (2) (x) of Regulation S- K of our CEO, Jeffrey M. Woosnam and the annual total compensation of our median employee. For fiscal 2022, our last completed fiscal year, our CEO' s total compensation was $ 1, 193, 103, versus our median employee compensation of $ 70, 342. This reflects a CEO pay ratio of 17: 1. We identified our median compensation employee by examining total compensation paid for fiscal year 2022 to all individuals, excluding Mr. Woosnam, who were employed by us on September 30, 2022, the last day of our fiscal year based on payroll records. No assumptions, adjustments or estimates were made in respect of total compensation, except that we annualized the compensation of any employee that was not employed with us for all of fiscal year 2022, excluding seasonal and temporary employees. Indemnification Agreements We have entered into an indemnification agreement with each of our directors and senior executives. These agreements provide for us to, among other things, indemnify such persons against certain liabilities that may arise by reason of their status or service as directors or officers, to advance their expenses incurred as a result of a proceeding as to which they may be indemnified and to cover such person under any directors' and officers' liability insurance policy we choose, in our discretion, to maintain. These indemnification agreements are intended to provide indemnification rights to the fullest extent permitted under applicable indemnification rights statutes in the State of Delaware and are in addition to any other rights such person may have under our Partnership Agreement and the limited liability company agreement of our general partner, and applicable law. We believe these indemnification agreements enhance our ability to attract and retain knowledgeable and experienced executives and independent, non- management directors. Board of Directors Report The Board of Directors of the general partner of the Company does not have a separate compensation committee. Executive compensation is determined by the Board of Directors. The Board of Directors reviewed and discussed with the Company' s management the Compensation Discussion and Analysis contained in this annual report on Form 10- K. Based on that review and discussion, the Board of Directors recommends that the Compensation Discussion and Analysis be included in the Company' s annual report on Form 10- K for the year ended September 30, 2022. Henry D. Babcock C. Scott Baxter Daniel P. Donovan Bryan H. Lawrence Executive Compensation Table The following table sets forth the annual salary compensation, bonus and all other compensation awards earned and accrued by the named executive officers in the fiscal year. Summary Compensation Table Name andPrincipal Position FiscalYear Salary Bonus UnitAwards OptionAwards Non- EquityIncentivePlanComp. (1) Change inPensionValue andNonqualifiedDeferredComp. Earnings (2) All OtherComp. (6) Total Jeffrey M. Woosnam $ 448, 500 — — — $ 641, 250 $ — $ 103, 353 $ 1, 193, 103 President and Chief $ 432, 501 — — — $ 750, 000 $ — $ 97, 639 $ 1, 280, 140 Executive Officer (3) $ 402, 500 — — — $ 775, 000 $ — $ 94, 956 $ 1, 272, 456 Richard F. Ambury $ 450, 530 — — — $ 508, 725 $ — $ 271, 226 $ 1, 230, 481 Chief Financial Officer, $ 439, 542 — — — $ 595, 000 $ 2, 073 $ 246, 158 $ 1, 282, 773 Treasurer and Executive $ 428, 821 — — — $ 615, 000 $ 32, 355 $ 226, 701 $ 1, 302, 877 Vice President Jeffrey S. Hammond $ 335, 445 — — — $ 475, 380 $ — $ 93, 524 $ 904, 349 Chief Operating $ 324, 103 — — — $ 556, 000 $ — $ 89, 618 $ 969, 721 Officer (4) $ 313, 142 — — — $ 575, 000 $ — $ 84, 977 $ 973, 119 Joseph R. McDonald $ 335, 445 — — — $ 475, 380 $ — $ 159, 499 $ 970, 324 Chief Customer $ 324, 103 — — — $ 556, 000 $ — $ 146, 555 $ 1, 026, 658 Officer (5) $ 313, 142 — — — $ 575, 000 $ — $ 136, 947 $ 1, 025, 089 (1) Payable pursuant to the Company' s profit sharing pool, which is described under " Compensation Discussion and Analysis – Profit Sharing

~~Allocation. ” (2) We have two frozen defined benefit pension plans that we sometimes refer to in this Report as the Petro defined benefit pension plan and the Meenan defined benefit pension plan, where participants are not accruing additional benefits. Mr. Ambury also participated in a tax- qualified supplemental employee retirement plan which, prior to being frozen in 1997, represented contributions to an employee plan to compensate for a reduction in certain benefits prior to 1997. Included in Mr. Ambury’ s amounts for the Change in Pension Value and Nonqualified Deferred Comp. Earnings are $ 0, $ 333 and $ 5, 197 for fiscal years 2022, 2021, and 2020 respectively, for the actuarial changes in the value of his frozen supplemental employee retirement plan. The change in all the named executive’ s pension values (including the supplemental employee retirement plan) are non- cash, and reflect normal adjustments resulting from changes in discount rates and government mandated mortality tables. (3) Mr. Woosnam was appointed President and Chief Executive Officer on March 18, 2019. (4) Mr. Hammond was appointed Chief Operating Officer on March 18, 2019. (5) Mr. McDonald was appointed Chief Customer Officer on March 18, 2019. (6) All other compensation is subdivided as follows: Name ManagementIncentiveCompensation Plan Company Match andCore Contribution to401 (K) Plan Car Allowance or MonetaryValue for Personal Use ofCompany Owned Vehicle Total Jeffrey M. Woosnam $ 56, 056 $ 17, 973 $ 29, 324 $ 103, 353 Richard F. Ambury $ 219, 551 $ 22, 875 $ 28, 800 $ 271, 226 Jeffrey S. Hammond $ 46, 713 $ 17, 811 $ 29, 000 $ 93, 524 Joseph R. McDonald $ 112, 111 $ 17, 347 $ 30, 041 $ 159, 499 Grants of Plan- Based Awards Estimated Future PayoutsEquity Incentive Plan Awards (1) Estimated Future PayoutsUnder Equity Incentive Plan All OtherStocksAwards: Number ofShares of All OtherOptionAwards: Number ofSecurities Exercise orBase Price ofOption Grant DateFair Valueof Stockand Name GrantDate (1) Threshold ($) Target ($) (2) Maximum ($) Threshold (#) Target (#) Maximum (#) Stock orUnits (#) UnderlyingOptions (#) Awards ($ / Sh) OptionAwards Jeffrey M. Woosnam 7 / 21 / 09 — $ 641, 250 — — — — — — — — Richard F. Ambury 7 / 21 / 09 — $ 508, 725 — — — — — — — — Jeffrey S. Hammond 7 / 21 / 09 — $ 475, 380 — — — — — — — — Joseph R. McDonald 7 / 21 / 09 — $ 475, 380 — — — — — — — — (1) On July 21, 2009, the Board of Directors authorized the continuance of the annual profit sharing plan, subject to its power to terminate the plan at any time. Profit sharing allocations are described under “ Compensation Philosophy and Policies — Profit Sharing Allocations. ” (2) The annual profit sharing plan does not provide for thresholds or maximums; the amounts listed represent the actual awards to the named executive officers for fiscal 2022. Outstanding Equity Awards at Fiscal Year- End Option Exercises and Stock Vested Pension Plans Pursuant to Which Named Executive Officers Have an Accumulated Benefit But Are Not Currently Accruing Benefits Name Plan Name Number of YearsCredited Service Present Value ofAccumulated Benefit Payments During LastFiscal Year Richard F. Ambury (1) Retirement Plan $ 253, 626 $ — Supplemental Employee Retirement Plan — $ 48, 539 $ — (1) The named executive officer has accumulated benefits in the tax- qualified Petro defined benefit pension plan that was frozen in 1997. Mr. Ambury also participated in a tax- qualified supplemental employee retirement plan which, prior to being frozen in 1997, represented contributions to an employee plan to compensate for a reduction in certain benefits prior to 1997. No other named executives were participants in any of these plans. Each year, the named executive officer’ s accumulated benefits are actuarially calculated generally based on the credited years of service and each employee’ s compensation at the time the plan was frozen. The present value of these amounts are the present value of a single life annuity generally payable at later or normal retirement age, adjusted for changes in discount rates and government mandated mortality tables. See Note 14 — Employee Benefit Plans, to Star’ s Consolidated Financial Statements, for the material assumptions applied in quantifying the present value of the accumulated benefits of these frozen plans. Nonqualified Defined Contribution and Other Nonqualified Deferred Compensation Plans Potential Payments Upon Termination If Mr. Woosnam’ s employment is terminated for reasons other than for cause or if Mr. Woosnam terminates his employment for good reason, he will be entitled to receive one- year’ s salary as severance, except in the case of a termination following a change in control which is discussed above under “ Change in Control Agreements. ” For 12 months following the termination of his employment, Mr. Woosnam is prohibited from competing with the Company or from becoming involved either as an employee, as a consultant or in any other capacity, in the sale of heating oil or propane on a retail basis. If Mr. Ambury’ s employment is terminated for reasons other than cause or if Mr. Ambury terminates his employment for a good reason, he will be entitled to receive a severance payment of one year’ s salary except in the case of a termination following a change in control which is discussed above under “ Change in Control Agreements. ” For 12 months following the termination of his employment, Mr. Ambury is prohibited from competing with the Company or from becoming involved either as an employee, as a consultant or in any other capacity, in the sale of heating oil or propane on a retail basis. The amounts shown in the table below assume that the triggering event for each named executive officer’ s termination or change in control payment was effective as of the date of this Report based upon their historical compensation arrangements as of such date. The actual amounts to be paid out can only be determined at the time of such named executive officer’ s termination of employment or Star’ s change of control. The employment agreements of the foregoing officers also require that they not reveal confidential information of the Company within 12 months following the termination of their employment. Name Potential PaymentsUpon Termination Potential PaymentsFollowinga Change of Control Jeffrey M. Woosnam $ 457, 000 $ 2, 358, 167 Richard F. Ambury $ 456, 092 $ 2, 058, 001 Compensation of Directors Director Compensation Table- Fiscal Year 2022 Name FeesEarnedor Paidin Cash UnitAwards OptionAwards Non- EquityIncentivePlanCompensation Change inPensionValue andNonqualifiedDeferredCompensationEarnings (2) All OtherCompensation (3) Total Paul A. Vermylen, Jr. (1) $ 126, 000 — — — $ — $ 69, 527 $ 195, 527 Daniel P. Donovan (4) $ 67, 500 — — — $ — $ 343, 389 $ 410, 889 Henry D. Babcock (5) $ 88, 804 — — — $ — $ — $ 88, 804 David M. Bauer (5) $ 88, 804 — — — $ — $ — $ 88, 804 C. Scott Baxter (5) $ 88, 804 — — — $ — $ — $ 88, 804 Bryan H. Lawrence (6) $ — — — — $ — $ — $ — William P. Nicoletti (7) $ 101, 108 — — — $ — $ — $ 101, 108 (1) Mr. Vermylen is non- executive Chairman of the Board. (2) Mr. Vermylen and Mr. Donovan participate in one of our frozen defined benefit pension plans. Participants are currently not accruing additional benefits under the frozen plan. The change in the pension value reflects normal non- cash adjustments resulting from changes in discount rates and government mandated mortality tables. (3) Mr. Vermylen and Mr. Donovan reached the frozen defined benefit pension plan full retirement age in fiscal year 2012 and 2011, respectively, and started receiving pension payments. (4) The amount included for Mr. Donovan in all other compensation represents $ 280, 278 for amounts paid to him under the management incentive compensation plan, and $ 63, 111 for pension payments. (5) Mr. Babcock, Mr. Bauer and Mr. Baxter are Audit Committee members. (6) Mr. Lawrence has chosen not to receive any fees as a director of the general partner of Star. (7) Mr. Nicoletti is Chairman of the Audit Committee. Each non- management director receives an annual fee of $ 62, 200 plus $ 1, 500 for each regular and telephonic meeting attended. The Chairman of the Audit Committee receives an annual fee of $ 24, 900 while other Audit Committee members receive an annual fee of $ 12, 450. Each member of the Audit Committee receives $ 1, 500 for every regular and telephonic meeting attended. The non- executive Chairman of the Board receives an annual fee of $ 120, 000. ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT The following table shows the beneficial ownership as of November 30, 2022 of common units and general partner units by: (1) Kestrel and certain beneficial owners; (2) each of the named executive officers and directors of Kestrel Heat; (3) all directors and executive officers of Kestrel Heat as a group; and (4) each person the Company knows to hold 5 % or more of the Company’ s units. Except as indicated, the address of each person is c / o Star Group, L. P. at 9 West Broad, Street, Suite 310, Stamford, Connecticut 06902. Common Units General Partner Units Name Number Percentage Number Percentage Kestrel (a) — * 325, 729 100. 00 % Paul A. Vermylen, Jr. (b) 1, 345, 983 3. 76 % Henry D. Babcock (c) 104, 121 * William P. Nicoletti 35, 506 * Bryan H. Lawrence 1, 263, 863 3. 53 % C. Scott Baxter — * David M. Bauer (d) 1, 254, 662 3. 51 % Daniel P. Donovan 25, 000 * Richard F. Ambury (e) 43, 390 * Jeffrey M. Woosnam 15, 000 * Joseph R. McDonald 6, 500 * Jeffrey S. Hammond 5, 000 * All officers and directors and Kestrel Heat, LLC as a group (12 persons) 4, 099, 025 11. 46 % 325, 729 100. 00 % Bandera Partners, LLC, et al. (f) 3, 676, 427 10. 28 % Stephen M. Lessing (g) 2, 010, 000 5. 62 % (a) Includes 325, 729 general partner units owned by Kestrel Heat. In November 2021, Kestrel Heat made an in- kind distribution of 500, 000 common units, representing approximately 1 % of the issued and outstanding common units, to Kestrel, which, in turn, made an in- kind distribution of such units, pro rata, to its members. (b) Includes 218, 520 Common Units held by The Robin C. Vermylen 2016 Irrevocable Trust, with respect to which Mr. Vermylen is a trustee of the trust and a beneficiary of the trust; and 852, 619 Common Units held by The Paul A. Vermylen, Jr. 2015 Irrevocable Trust, with respect to which Mr. Vermylen’ s spouse is a beneficiary of the trust and Mr. Vermylen is the settlor of the trust. (c) Includes 94, 121 Common Units owned by White Hill Trust, with respect to which Mr. Babcock’ s stepson and son- in- law are the trustees and Mr. Babcock’ s wife is the primary beneficiary. (d) All Common Units are owned by Lubar Equity Fund, LLC. Mr. Bauer owns a minority interest in Lubar Equity Fund, LLC and is Chief Investment Officer of Lubar & Co. Incorporated, the sole manager of~~

~~Lubar Equity Fund, LLC. While Mr. Bauer serves on the investment committee of Lubar & Co., Inc., he does not have sole or shared voting or investment power within the meaning of Rule 13d- 3 of the Securities and Exchange Act of 1934 with respect to the Common Units held by Lubar Equity Fund, LLC and disclaims beneficial ownership of such securities except to the extent of his pecuniary interest therein. (e) Common Units are owned by the Richard F. Ambury 2013 Revocable Living Trust, with respect to which Mr. Ambury is the trustee. (f) According to Amendment No. 4 to Schedule 13G jointly filed by Bandera Partners, LLC, Gregory Bylinsky and Jefferson Gramm with the SEC on September 12, 2022. Includes 206, 483 common units directly owned by Mr. Gramm and 4, 827 common units directly owned by Mr. Bylinsky. Bandera Partners, LLC is the investment manager of Bandera Master Fund L. P. which directly owns the remaining 3, 465, 117 common units reported on the Schedule 13G dated September 12, 2022. (g) According to a Schedule 13G filed by Stephen M. Lessing with the SEC on February 4, 2022. * Amount represents less than 1 %. ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS Star has a written conflict of interest policy and procedure that requires all officers, directors and employees to report to senior corporate management or the board of directors, all personal, financial or family interest in transactions that involve the individual and the Star. In addition, our Governance Guidelines provide that any monetary arrangement between a director and his or her affiliates (including any member of a director' s immediate family) and the Company or any of its affiliates for goods or services shall be subject to approval by the full Board of Directors. The general partner does not receive any management fee or other compensation for its management of Star. The general partner is reimbursed for all expenses incurred on behalf of the Star, including the cost of compensation, that are properly allocable to Star. Our Partnership Agreement provides that the general partner shall determine the expenses that are allocable to Star in any reasonable manner determined by the general partner in its sole discretion. In addition, the general partner and its affiliates may provide services to the Star for which a reasonable fee would be charged as determined by the general partner. Kestrel has the ability to elect the Board of Directors of Kestrel Heat, including Messrs. Vermylen, Bauer and Lawrence. Messrs. Vermylen, Bauer and Lawrence are also members of the board of managers of Kestrel and, either directly or through affiliated entities, own equity interests in Kestrel. Kestrel owns all of the issued and outstanding membership interests of Kestrel Heat. Policies Regarding Transactions with Related Persons Our Code of Business Conduct and Ethics, Partnership Governance Guidelines and Partnership Agreement set forth policies and procedures with respect to transactions with persons affiliated with the Company and the resolution of conflicts of interest, which taken together provide the Company with a framework for the review and approval of " transactions " with " related persons " as such terms are defined in Item 404 of Regulation S- K. In connection with the Company' s acquisition of assets that currently form part of the Company' s Pennsylvania operations, the Company (through one of its wholly- owned subsidiaries) entered into an agreement to lease certain real estate from the seller of such assets in September 1994. The seller of such assets and the original lessor of the real estate was an entity in which Douglas Woosnam, the father of Jeffrey Woosnam, our president and chief executive officer, held a direct, material interest. Since September 1994, the original lease agreement has been amended and extended multiple times. Further, the original lessor assigned the lease to Douglas Woosnam. The last such amendment and extension occurred in January 2019, prior to the time that Jeff Woosnam became an executive officer of the Company. Pursuant to the terms of that amendment, the lease was extended for an additional period commencing September 13, 2021 and ending September 12, 2026. The total rent for the five- year period commencing September 13, 2021 is $ 1, 004, 250. 00, payable in 60 monthly payments of $ 16, 737. 50 each. The Company has the option to extend the lease for two additional five year periods at an increased minimum rent rate of 2 % and 3 %, respectively. The lease and all amendments were negotiated at arms' length and the rent payable on a per square foot basis is comparable to the per square foot rental rates of similar commercial property in Southampton, Pennsylvania. The Company is responsible for taxes, insurance, utilities and maintenance of the premises. For the fiscal year ended September 30, 2022, we paid $ 200, 850 in the aggregate to the lessor under the lease agreement. Other than the lease agreement discussed above, for the years ended September 30, 2022, 2021, and 2020, Star had no related party transactions or agreements pursuant to Item 404 of Regulation S- K. Our Code of Business Conduct and Ethics applies to our directors, officers, employees and their affiliates. It deals with conflicts of interest (e. g., transactions with the Company), confidential information, use of Star assets, business dealings, and other similar topics. The Code requires officers, directors and employees to avoid even the appearance of a conflict of interest and to report potential conflicts of interest to the Company' s Senior Vice President Accounting or Director of Internal Audit. Our Partnership Governance Guidelines provide that any monetary arrangement between a director and his or her affiliates (including any member of a director' s immediate family) and the Company or any of its affiliates for goods or services shall be subject to approval by the full Board of Directors. Although the Partnership Governance Guidelines by their terms only apply to directors the Board intends to apply this requirement to officers and employees and their affiliates. To the extent that the Board determines that it would be in the best interests of the Company to enter into a transaction with a related person, the Board intends to utilize the procedures set forth in the Partnership Agreement for the review and approval of potential conflicts of interest. Our Partnership Agreement provides that whenever a potential conflict of interest exists or arises between the general partner or any of its Affiliates (including its directors, executive officers and controlling members), on the one hand, and the Company or any partner, on the other hand, any resolution or course of action in respect of such conflict of interest shall be permitted and deemed approved by all partners, and shall not constitute a breach of the Partnership Agreement, of any agreement contemplated therein, or of any duty stated or implied by law or equity, if the resolution or course of action is, or by operation of the Partnership Agreement is deemed to be, fair and reasonable to the Company. Any conflict of interest and any resolution of such conflict of interest shall be conclusively deemed fair and reasonable to the Company if such conflict of interest or resolution is (i) approved by a committee of independent directors (the " Conflicts Committee "), (ii) on terms no less favorable to the Company than those generally being provided to or available from unrelated third parties or (iii) fair to the Company, taking into account the totality of the relationships between the parties involved (including other transactions that may be particularly favorable or advantageous to the Company). The general partner (including the Conflicts Committee) is authorized in connection with its determination of what is " fair and reasonable " to the Company and in connection with its resolution of any conflict of interest to consider: (a) the relative interests of any party to such conflict, agreement, transaction or situation and the benefits and burdens relating to such interest; (b) any customary or accepted industry practices and any customary or historical dealings with a particular person; (c) any applicable generally accepted accounting practices or principles; and (d) such additional factors as the general partner (including the Conflicts Committee) determines in its sole discretion to be relevant, reasonable or appropriate under the circumstances. ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES The following table represents the aggregate fees for professional audit services rendered by KPMG LLP including fees for the audit of our annual financial statements for the fiscal years 2022 and 2021, and for fees billed and accrued for other services rendered by KPMG LLP (in thousands). Audit Fees (1) $ 2, 127 $ 2, 425 Tax Fees (2) Total Fees $ 2, 522 $ 2, 818 (1) Audit fees were for professional services rendered in connection with audits and quarterly reviews of the consolidated financial statements of the Company. (2) Tax fees related to services for tax consulting and tax compliance. Audit Committee: Pre- Approval Policies and Procedures. At its regularly scheduled and special meetings, the Audit Committee of the Board of Directors considers and pre- approves any audit and non- audit services to be performed by the Company' s independent accountants. The Audit Committee has delegated to its chairman, an independent member of the Company' s Board of Directors, the authority to grant pre- approvals of non- audit services provided that the service (s) shall be reported to the Audit Committee at its next regularly scheduled meeting. On June 18, 2003, the Audit Committee adopted its pre- approval policies and procedures. Since that date, there have been no audit or non- audit services rendered by the Company' s principal accountants that were not pre- approved. PART IV ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES 1. Financial Statements — See " Index to Consolidated Financial Statements and Financial Statement Schedule " set forth on page F- 1. 2. Financial Statement Schedule — See " Index to Consolidated Financial Statements and Financial Statement Schedule " set forth on page F- 1. 3. Exhibits — See " Index to Exhibits " set forth on the following page. ITEM 16. FORM 10- K SUMMARY None. INDEX TO EXHIBITS ExhibitNumber Description 3. 1 Amended and Restated Certificate of Limited Partnership (Incorporated by reference to an exhibit to the Registrant' s Quarterly Report on Form 10- Q filed with the Commission on May 9, 2006.) 3. 2 Certificate of Amendment to Amended and Restated Certificate of Limited Partnership (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K with the Commission on October 27, 2017.) 3. 3 Third Amended and Restated Agreement of Limited Partnership (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K with the Commission on November 6, 2017.) 10. 1 Amended and Restated Management Incentive Compensation Plan † (Incorporated by reference to an exhibit to the Registrant' s Current~~

~~Report on Form 8- K with the Commission on July 20, 2012.) 10. 2 Form of Indemnification Agreement for Officers and Directors (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K with the Commission on July 21, 2006.) 10. 3 Form of Amendment No. 1 to Indemnification Agreement (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K with the Commission on October 23, 2006.) 10. 4 Modification of Profit Sharing Plan † (Incorporated by reference to an exhibit to the Registrant' s Annual Report on Form 10- K filed with the Commission on December 10, 2014.) 10. 5 Change in Control Agreement dated December 4, 2007 between Star Gas Partners, L. P. and Richard F. Ambury † (Incorporated by reference to an exhibit to the Registrant' s Annual Report on Form 10- K filed with the Commission on December 7, 2007.) 10. 6 Employment Agreement dated April 28, 2008 between Star Gas Partners, L. P. and Richard Ambury † (Incorporated by reference to an exhibit to the Registrant' s Annual Report on Form 10- K filed with the Commission on December 10, 2008.) 10. 7 Letter Agreement, dated as of June 19, 2019, between the Company and Jeffrey M. Woosnam regarding employment (Incorporated by reference to an exhibit to Registrant' s Current Report on Form 8- K dated June 21, 2019.) 10. 8 Sixth Amended and Restated Credit Agreement, dated as of July 6, 2022 (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K dated July 6, 2022.) 10. 9 Sixth Amended and Restated Pledge and Security Agreement, dated as of July 6, 2022 (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K dated July 6, 2022.) 14 Code of Business Conduct and Ethics (Incorporated by reference to an exhibit to the Registrant' s Current Report on Form 8- K dated November 14, 2014.) 21 * Subsidiaries of the Registrant (Filed herewith.) 31. 1 * Certification of Chief Executive Officer, Star Group, L. P., pursuant to Rule 13a- 14 (a) / 15d- 14 (a) 31. 2 * Certification of Chief Financial Officer, Star Group, L. P., pursuant to Rule 13a- 14 (a) / 15d- 14 (a) 32. 1 * Certification of Chief Executive Officer pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002 32. 2 * Certification of Chief Financial Officer pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002 101. INS * Inline XBRL Instance Document 101. SCH * Inline XBRL Taxonomy Extension Schema Document 101. CAL * Inline XBRL Taxonomy Extension Calculation Linkbase Document 101. LAB * Inline XBRL Taxonomy Extension Label Linkbase Document 101. PRE * Inline XBRL Taxonomy Extension Presentation Linkbase Document 101. DEF * Inline XBRL Taxonomy Extension Definition Linkbase Document Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101) * Filed Herewith † Employee compensation plan. SIGNATURE Pursuant to the requirements of the Securities Exchange Act of 1934, the general partner has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized this 7th day of December, 2022: STAR GROUP, L. P. By: KESTREL HEAT, LLC (General Partner) By: / s / Jeffrey M. Woosnam Jeffrey M. Woosnam President and Chief Executive OfficerPursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed by the following persons in the capacities and on the date indicated: Signature Title Date / s / Jeffrey M. Woosnam President and Chief Executive Officer and Director Kestrel Heat, LLC December 7, 2022Jeffrey M. Woosnam / s / Richard F. Ambury Chief Financial Officer, Executive Vice President, Treasurer and Secretary (Principal December 7, 2022Richard F. Ambury Financial Officer) Kestrel Heat, LLC / s / Cory A. Czekanski Vice President — Controller (Principal Accounting Officer) Kestrel Heat, LLC December 7, 2022Cory A. Czekanski / s / Paul A. Vermylen, Jr. Non- Executive Chairman of the Board and Director Kestrel Heat, LLC December 7, 2022Paul A. Vermylen, Jr. / s / Henry D. Babcock Director Kestrel Heat, LLC December 7, 2022Henry D. Babcock / s / C. Scott Baxter Director Kestrel Heat, LLC December 7, 2022C. Scott Baxter / s / David M. Bauer Director Kestrel Heat, LLC December 7, 2022David M. Bauer / s / Daniel P. Donovan Director Kestrel Heat, LLC December 7, 2022Daniel P. Donovan / s / Bryan H. Lawrence Director Kestrel Heat, LLC December 7, 2022Bryan H. Lawrence / s / William P. Nicoletti Director Kestrel Heat, LLC December 7, 2022William P. Nicoletti STAR GROUP, L. P. AND SUBSIDIARIES INDEX TO CONSOLIDATED FINANCIAL STATEMENTS AND FINANCIAL STATEMENT SCHEDULE Page Part II Financial Information: Item 8 — Financial Statements Report of Independent Registered Public Accounting Firm (KPMG LLP, Stamford, CT, Auditor Firm ID: 185) F- 2 – F- 3 Consolidated Balance Sheets as of September 30, 2022 and September 30, 2021 F- 4 Consolidated Statements of Operations for the years ended September 30, 2022, September 30, 2021 and September 30, 2020 F- 5 Consolidated Statements of Comprehensive Income for the years ended September 30, 2022, September 30, 2021 and September 30, 2020 F- 6 Consolidated Statements of Partners' Capital for the years ended September 30, 2022, September 30, 2021 and September 30, 2020 F- 7 Consolidated Statements of Cash Flows for the years ended September 30, 2022, September 30, 2021 and September 30, 2020 F- 8 Notes to Consolidated Financial Statements F- 9 – F- 36 Schedules for the years ended September 30, 2022, September 30, 2021 and September 30, 2020 I. Condensed Financial Information of Registrant F- 37 – F- 39 II. Valuation and Qualifying Accounts F- 40 All other schedules are omitted because they are not applicable or the required information is shown in the consolidated financial statements or the notes therein. To the Unitholders of Star Group, L. P. and Board of Directors of Kestrel Heat, LLC: Opinions on the Consolidated Financial Statements and Internal Control Over Financial Reporting We have audited the accompanying consolidated balance sheets of Star Group, L. P. and subsidiaries (the Company) as of September 30, 2022 and 2021, the related consolidated statements of operations, comprehensive income, partners' capital, and cash flows for each of the years in the three- year period ended September 30, 2022, and the related notes and financial statement schedules I and II (collectively, the consolidated financial statements). We also have audited the Company' s internal control over financial reporting as of September 30, 2022, based on criteria established in Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of September 30, 2022 and 2021, and the results of its operations and its cash flows for each of the years in the three- year period ended September 30, 2022, in conformity with U. S. generally accepted accounting principles. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of September 30, 2022 based on criteria established in Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Basis for Opinions The Company' s management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management' s Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company' s consolidated financial statements and an opinion on the Company' s internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U. S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects. Our audit of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions. Definition and Limitations of Internal Control Over Financial Reporting A company' s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company' s internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company' s assets that could have a material effect on the financial~~

statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Critical Audit Matter The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the consolidated financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of a critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates. Evaluation of self- insurance liabilities As discussed in note 2 to the consolidated financial statements, the Company self- insures for a number of risks, including a portion of workers' compensation, auto, general liability and medical claims. Self- insurance liabilities are established and periodically evaluated, based upon expectations as to what the ultimate liability may be for outstanding claims using developmental factors based upon historical claim experience and other actuarial assumptions, with support from a qualified third- party actuary. The balance of the self- insurance liabilities, as of September 30, 2022 amounted to $ 79. 9 million as shown in note 12 to the consolidated financial statements. We identified the evaluation of the self- insurance liabilities for worker' s compensation, auto, and general liability claims as a critical audit matter. Specialized skill and knowledge were necessary to evaluate the actuarial models and key assumptions used to determine the liabilities. Additionally, the evaluation of key assumptions used to estimate the liabilities required complex auditor judgment due to the degree of measurement uncertainty. The key assumptions used include paid and incurred loss development factors, expected loss rates and the selection of the estimated ultimate losses among the estimates derived from the actuarial models. The following are the primary procedures we performed to address this critical audit matter. We evaluated the design and tested the operating effectiveness of certain internal controls over the Company' s self- insurance process, including controls related to review of the actuarial models and the development and selection of the key assumptions used in the actuarial calculations. We involved our actuarial professionals with specialized knowledge who assisted in: • Assessing the actuarial models used by the Company for consistency with generally accepted actuarial standards. • Evaluating the key assumptions underlying the Company' s actuarial estimates by developing an independent expectation of the self- insurance liabilities and comparing the expectation to the amounts recorded by the Company. • Evaluating the Company' s ability to estimate self- insurance liabilities by comparing its historical estimates with actual incurred losses and paid losses. / s / KPMG LLP We have served as the Company' s auditor since 1995. Stamford, ConnecticutDecember 7, 2022 CONSOLIDATED BALANCE SHEETS September 30, (in thousands) ASSETS Current assets Cash and cash equivalents $ 14, 620 $ 4, 767 Receivables, net of allowance of $ 7, 755 and $ 4, 779, respectively 138, 252 99, 680 Inventories 83, 557 61, 183 Fair asset value of derivative instruments 16, 823 26, 222 Prepaid expenses and other current assets 32, 016 30, 140 Assets held for sale 2, 995 — Total current assets 288, 263 221, 992 Property and equipment, net 107, 744 99, 123 Operating lease right- of- use assets 93, 435 95, 839 Goodwill 254, 110 253, 398 Intangibles, net 84, 510 95, 474 Restricted cash Captive insurance collateral 66, 662 69, 933 Deferred charges and other assets, net 17, 501 17, 854 Total assets $ 912, 475 $ 853, 863 LIABILITIES AND PARTNERS' CAPITAL Current liabilities Accounts payable $ 49, 061 $ 37, 291 Revolving credit facility borrowings 20, 276 8, 618 Fair liability value of derivative instruments — Current maturities of long- term debt 12, 375 17, 621 Current portion of operating lease liabilities 17, 211 16, 446 Accrued expenses and other current liabilities 125, 561 121, 221 Unearned service contract revenue 62, 858 56, 972 Customer credit balances 93, 555 86, 828 Total current liabilities 381, 080 344, 997 Long- term debt 151, 709 92, 385 Long- term operating lease liabilities 81, 385 84, 019 Deferred tax liabilities, net 25, 620 29, 014 Other long- term liabilities 14, 766 25, 244 Partners' capital Common unitholders 277, 177 295, 063 General partner (3, 656) (2, 821) Accumulated other comprehensive loss, net of taxes (15, 606) (14, 038) Total partners' capital 257, 915 278, 204 Total liabilities and partners' capital $ 912, 475 $ 853, 863 See accompanying notes to consolidated financial statements. CONSOLIDATED STATEMENTS OF OPERATIONS Years Ended September 30, (in thousands, except per unit data) Sales: Product $ 1, 698, 281 $ 1, 204, 319 $ 1, 186, 026 Installations and services 308, 277 292, 767 281, 432 Total sales 2, 006, 558 1, 497, 086 1, 467, 458 Cost and expenses: Cost of product 1, 239, 605 754, 622 738, 714 Cost of installations and services 282, 723 264, 810 253, 724 (Increase) decrease in the fair value of derivative instruments 17, 286 (36, 138) 2, 755 Delivery and branch expenses 353, 517 327, 910 323, 373 Depreciation and amortization expenses 32, 598 33, 485 34, 623 General and administrative expenses 24, 882 25, 096 25, 072 Finance charge income (4, 506) (2, 899) (3, 771) Operating income 60, 453 130, 200 92, 968 Interest expense, net (10, 472) (7, 816) (9, 702) Amortization of debt issuance costs (955) (972) (999) Other loss, net — — (5, 724) Income before income taxes 49, 026 121, 412 76, 543 Income tax expense 13, 738 33, 675 20, 625 Net income $ 35, 288 $ 87, 737 $ 55, 918 General Partner' s interest in net income Limited Partners' interest in net income $ 35, 007 $ 87, 048 $ 55, 541 Basic and diluted income per Limited Partner Unit (1): $ 0. 85 $ 1. 82 $ 1. 07 Weighted average number of Limited Partner units outstanding: Basic and Diluted 37, 384 40, 553 45, 656 (1) See Note 19- Earnings Per Limited Partner Units. CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME Years Ended September 30, (in thousands) Net income $ 35, 288 $ 87, 737 $ 55, 918 Other comprehensive income: Unrealized gain (loss) on pension plan obligation (436) 2, 876 Tax effect of unrealized gain (loss) on pension plan obligation (217) (782) Unrealized gain (loss) on captive insurance collateral (4, 952) (963) Tax effect of unrealized gain (loss) on captive insurance collateral 1, 043 (190) Unrealized gain (loss) on interest rate hedge 3, 607 1, 575 (1, 193) Tax effect of unrealized gain (loss) on interest rate hedge (959) (414) Total other comprehensive income (loss) (1, 568) 1, 944 Total comprehensive income $ 33, 720 $ 88, 656 $ 57, 862 CONSOLIDATED STATEMENTS OF PARTNERS' CAPITAL Years Ended September 30, 2022, 2021 and 2020 Number of Units (in thousands) Common GeneralPartner Common GeneralPartner Accum. OtherComprehensiveIncome (Loss) TotalPartners' Capital Balance as of September 30, 2019 47, 685 $ 279, 709 $ (1, 968) $ (16, 901) $ 260, 840 Net income 55, 541 — 55, 918 Unrealized gain on pension plan obligation — — 2, 876 2, 876 Tax effect of unrealized gain on pension plan obligation — — (782) (782) Unrealized gain on captive insurance collateral — — Tax effect of unrealized gain on captive insurance collateral — — (190) (190) Unrealized loss on interest rate hedge — — (1, 193) (1, 193) Tax effect of unrealized loss on interest rate hedge — — Distributions (23, 536) (915) — (24, 451) Retirement of units (4, 357) (38, 431) — — (38, 431) Balance as of September 30, 2020 43, 328 $ 273, 283 $ (2, 506) $ (14, 957) $ 255, 820 Net income 87, 048 — 87, 737 Unrealized gain on pension plan obligation — — Tax effect of unrealized gain on pension plan obligation — — (217) (217) Unrealized loss on captive insurance collateral — — (963) (963) Tax effect of unrealized loss on captive insurance collateral — — Unrealized gain on interest rate hedge — — 1, 575 1, 575 Tax effect of unrealized gain on interest rate hedge — — (414) (414) Distributions (22, 444) (1, 004) — (23, 448) Retirement of units (4, 282) (42, 824) — — (42, 824) Balance as of September 30, 2021 39, 046 $ 295, 063 $ (2, 821) $ (14, 038) $ 278, 204 Net income 35, 007 — 35, 288 Unrealized loss on pension plan obligation — — (436) (436) Tax effect of unrealized loss on pension plan obligation — — Unrealized loss on captive insurance collateral — — (4, 952) (4, 952) Tax effect of unrealized loss on captive insurance collateral — — 1, 043 1, 043 Unrealized gain on interest rate hedge — — 3, 607 3, 607 Tax effect of unrealized gain on interest rate hedge — — (959) (959) Distributions (22, 076) (1, 116) — (23, 192) Retirement of units (2, 954) (30, 817) — — (30, 817) Balance as of September 30, 2022 36, 092 $ 277, 177 $ (3, 656) $ (15, 606) $ 257, 915 CONSOLIDATED STATEMENTS OF CASH FLOWS Years Ended September 30, (in thousands) Cash flows provided by (used in) operating activities: Net income $ 35, 288 $ 87, 737 $ 55, 918 Adjustments to reconcile net income to net cash provided by (used in) operating activities: (Increase) decrease in fair value of derivative instruments 17, 286 (36, 138) 2, 755 Depreciation and amortization 33, 553 34, 457 35, 622 Provision (recovery) for losses on accounts receivable 5, 411 (248) 3, 441 Change in deferred taxes (3, 181) 11, 361 (3, 544) Other loss, net — — 5, 724 Changes in operating assets and liabilities net of amounts related to acquisitions: (Increase) decrease in receivables (43, 463) (15, 171) 34, 366 (Increase) decrease in inventories (21, 105) (11, 472) 14, 588 (Increase) decrease in other assets (7, 161) 1, 529 11, 627 Increase (decrease) in accounts payable 12, 036 6, 939 (3, 199) Increase in customer credit balances 5, 804 3, 054 14, 775 (Decrease) increase in other current and long- term liabilities (561) (13, 171) 3, 595 Net cash provided by operating activities 33, 907 68, 877 175, 668 Cash flows provided by (used in) investing activities: Capital expenditures (18, 701) (15, 083) (14, 127) Proceeds from sales of fixed assets Proceeds from sale of plumbing and propane assets 6, 093 — Purchase of investments (1, 803) (1, 052) (10, 417) Acquisitions (13, 121) (40, 708) (4, 228) Net cash used in investing activities (32, 626) (50, 326) (28, 141) Cash flows provided by (used in) financing activities: Revolving credit facility borrowings 200, 177 75, 154 90, 202 Revolving credit facility repayments (188,

519) (66, 536) (151, 702) Proceeds from term loan 165, 000 — 130, 000 Loan repayments (110, 500) (13, 000) (99, 000) Distributions (23, 192) (23, 448) (24, 451) Unit repurchases (30, 817) (42, 824) (38, 431) Customer retainage payments (1, 039) (29) (514) Payments of debt issuance costs (2, 538) (12) (1, 619) Net cash provided by (used in) financing activities 8, 572 (70, 695) (95, 515) Net increase (decrease) in cash, cash equivalents and restricted cash 9, 853 (52, 144) 52, 012 Cash, cash equivalents and restricted cash at beginning of period 5, 017 57, 161 5, 149 Cash, cash equivalents and restricted cash at end of period $ 14, 870 $ 5, 017 $ 57, 161 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS 1) Organization Star Group, L. P. (" Star " the " Company, " " we, " " us, " or " our ") is a full service provider specializing in the sale of home heating and air conditioning products and services to residential and commercial home heating oil and propane customers. The Company has one reportable segment for accounting purposes. We also sell diesel fuel, gasoline and home heating oil on a delivery only basis. We believe we are the nation' s largest retail distributor of home heating oil based upon sales volume. Including our propane locations, we serve customers in the more northern and eastern states within the Northeast, Central and Southeast U. S. regions. The Company is organized as follows: • Star is a limited partnership, which at September 30, 2022, had outstanding 36. 1 million Common Units (NYSE: " SGU "), representing a 99. 1 % limited partner interest in Star, and 0. 3 million general partner units, representing a 0. 9 % general partner interest in Star. Our general partner is Kestrel Heat, LLC, a Delaware limited liability company (" Kestrel Heat " or the " general partner "). The Board of Directors of Kestrel Heat (the " Board ") is appointed by its sole member, Kestrel Energy Partners, LLC, a Delaware limited liability company (" Kestrel "). • Star owns 100 % of Star Acquisitions, Inc. (" SA "), a Minnesota corporation, that owns 100 % of Petro Holdings, Inc. (" Petro "). SA and its subsidiaries are subject to Federal and state corporate income taxes. Star' s operations are conducted through Petro and its subsidiaries. Petro is primarily a Northeast and Mid- Atlantic U. S. region retail distributor of home heating oil and propane that at September 30, 2022 served approximately 415, 900 full service residential and commercial home heating oil and propane customers and 75, 900 customers on a delivery only basis. We also sell gasoline and diesel fuel to approximately 26, 600 customers. We install, maintain, and repair heating and air conditioning equipment and to a lesser extent provide these services outside our heating oil and propane customer base including approximately 19, 400 service contracts for natural gas and other heating systems. • Petroleum Heat and Power Co., Inc. (" PH & P ") is a wholly owned subsidiary of Star. PH & P is the borrower and Star is the guarantor of the sixth amended and restated credit agreement' s $ 165 million five- year senior secured term loan and the $ 400 million ($ 550 million during the heating season of December through April of each year) revolving credit facility, both due July 6, 2027. (See Note 13 — Long- Term Debt and Bank Facility Borrowings). 2) Summary of Significant Accounting Policies Basis of Presentation The Consolidated Financial Statements include the accounts of Star Group, L. P. and its subsidiaries. All material intercompany items and transactions have been eliminated in consolidation. Comprehensive Income Comprehensive income is comprised of Net income and Other comprehensive income. Other comprehensive income consists of the unrealized gain (loss) amortization on the Company' s pension plan obligation for its two frozen defined benefit pension plans, unrealized gain (loss) on available- for- sale investments, unrealized gain (loss) on interest rate hedges and the corresponding tax effects. Use of Estimates The preparation of financial statements in accordance with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. F- 9 Revenue Recognition Refer to Note 3 – Revenue Recognition for revenue recognition accounting policies. Sales of petroleum products are recognized at the time of delivery to the customer and sales of heating and air conditioning equipment are recognized upon completion of installation. Revenue from repairs, maintenance and other services are recognized upon completion of the service. Payments received from customers for equipment service contracts are deferred and amortized into income over the terms of the respective service contracts, on a straight- line basis, which generally do not exceed one year. To the extent that the Company anticipates that future costs for fulfilling its contractual obligations under its service maintenance contracts will exceed the amount of deferred revenue currently attributable to these contracts, the Company recognizes a loss in current period earnings equal to the amount that anticipated future costs exceed related deferred revenues. Cost of Product Cost of product includes the cost of home heating oil, diesel, propane, kerosene, gasoline, throughput costs, barging costs, option costs, and realized gains / losses on closed derivative positions for product sales. Cost of Installations and Services Cost of installations and services includes equipment and material costs, wages and benefits for equipment technicians, dispatchers and other support personnel, subcontractor expenses, commissions and vehicle related costs. Delivery and Branch Expenses Delivery and branch expenses include wages and benefits and department related costs for drivers, dispatchers, garage mechanics, customer service, sales and marketing, compliance, credit and branch accounting, information technology, vehicle and property rental costs, insurance, weather hedge contract costs and recoveries, and operational management and support. General and Administrative Expenses General and administrative expenses include property costs, wages and benefits (including profit sharing) and department related costs for human resources, finance and corporate accounting, internal audit, administrative support and supply. Allocation of Net Income Net income for partners' capital and statement of operations is allocated to the general partner and the limited partners in accordance with their respective ownership percentages, after giving effect to cash distributions paid to the general partner in excess of its ownership interest, if any. Net Income per Limited Partner Unit Income per limited partner unit is computed in accordance with the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 260- 10- 05 Earnings Per Share, Master Limited Partnerships (EITF 03- 06), by dividing the limited partners' interest in net income by the weighted average number of limited partner units outstanding. The pro forma nature of the allocation required by this standard provides that in any accounting period where the Company' s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the periods were distributed, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company' s overall net income or other financial results. However, for periods in which the Company' s aggregate net income exceeds its aggregate distributions for such period, it will have the impact of reducing the earnings per limited partner unit, as the calculation according to this standard results in a theoretical increased allocation of undistributed earnings to the general partner. In accounting periods where aggregate net income does not exceed aggregate distributions for such period, this standard does not have any impact on the Company' s net income per limited partner unit calculation. A separate and independent calculation for each quarter and year- to- date period is performed, in which the Company' s contractual participation rights are taken into account. F- 10 Cash Equivalents, Receivables, Revolving Credit Facility Borrowings, and Accounts Payable The carrying amount of cash equivalents, receivables, revolving credit facility borrowings, and accounts payable approximates fair value because of the short maturity of these instruments. Cash, Cash Equivalents, and Restricted Cash The Company considers all highly liquid investments with an original maturity of three months or less, when purchased, to be cash equivalents. At September 30, 2022, the $ 14. 9 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 14. 6 million of cash and cash equivalents and $ 0. 3 million of restricted cash. At September 30, 2021, the $ 5. 0 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 4. 8 million of cash and cash equivalents and $ 0. 3 million of restricted cash. Restricted cash represents deposits held by our captive insurance company that are required by state insurance regulations to remain in the captive insurance company as cash. Receivables and Allowance for Doubtful Accounts Accounts receivables from customers are recorded at the invoiced amounts. Finance charges may be applied to trade receivables that are more than 30 days past due, and are recorded as finance charge income. The allowance for doubtful accounts is the Company' s estimate of the amount of trade receivables that may not be collectible. The allowance is determined at an aggregate level by grouping accounts based on certain account criteria and its receivable aging. The allowance is based on both quantitative and qualitative factors, including historical loss experience, historical collection patterns, overdue status, aging trends, current and future economic conditions. The Company has an established process to periodically review current and past due trade receivable balances to determine the adequacy of the allowance. No single statistic or measurement determines the adequacy of the allowance. The total allowance reflects management' s estimate of losses inherent in its trade receivables at the balance sheet date. Different assumptions or changes in economic conditions could result in material changes to the allowance for doubtful accounts. Inventories Liquid product inventories are stated at the lower of cost and net realizable value computed on the weighted average cost method. All other inventories, representing parts and equipment are stated at the lower of cost or net realizable value using the FIFO method. Property and Equipment Property and equipment are stated at cost. Depreciation is computed over the estimated useful

lives of the depreciable assets using the straight- line method. Land improvement useful lives are between ten and twenty years, buildings and leasehold improvements useful lives are between five and thirty years, fleet and other equipment useful lives are between one to fifteen years, tanks and equipment lives are between three to ten years, furniture, fixtures and office equipment useful lives are between five to ten years. Operating Lease Right- of- Use Assets and Related Lease LiabilitiesThe Company determines if an arrangement is a lease at inception. Lease liabilities are measured at the lease commencement date in an amount equal to the present value of the minimum lease payments over the lease term. Right- of- use (" ROU ") assets are recognized based on the amount of the lease liability adjusted for any lease payments made to the lessor at or before the commencement date, minus any lease incentives received, plus any initial direct costs incurred. Renewal options are included in the calculation of the ROU asset and lease liability when it is determined that they are reasonably certain of exercise. Certain of our lease arrangements contain non- lease components such as common area maintenance. We have elected to account for the lease component and its associated non- lease components as a single lease component for properties and vehicles. Leases with an initial term of 12 months or less are not recognized on our balance sheet. The Company has leases that have variable payments, including lease payments where lease payment increases are based on the percentage change in the Consumer Price Index. For such leases, payment at the lease commencement date is used to F- 11 measure the ROU assets and operating lease liabilities. Changes in the index and other variable payments are expensed as incurred. The interest rate used to determine the present value of the future lease payments is our incremental borrowing rate, because the interest rate implicit in our operating leases is not readily determinable. The basis for an incremental borrowing rate is our Term Loan, market- based yield curves and comparable debt securities. Captive Insurance CollateralThe captive insurance collateral is held by our captive insurance company in an irrevocable trust as collateral for certain workers' compensation and automobile liability claims. The collateral is required by a third party insurance carrier that insures per claim amounts above a set deductible. If we did not deposit cash into the trust, the third party carrier would require that we issue an equal amount of letters of credit, which would reduce our availability under the sixth amended and restated credit agreement. Due to the expected timing of claim payments, the nature of the collateral agreement with the carrier, and our captive insurance company' s source of other operating cash, the collateral is not expected to be used to pay obligations within the next twelve months. Unrealized gains and losses, net of related income taxes, are reported as accumulated other comprehensive gain (loss), except for losses from impairments which are determined to be other- than- temporary. Realized gains and losses, and declines in value judged to be other- than- temporary on available- for- sale securities are included in the determination of net income and are included in Interest expense, net, at which time the average cost basis of these securities are adjusted to fair value. Goodwill and Intangible Assets Goodwill and intangible assets include goodwill, customer lists, trade names and covenants not to compete. Goodwill is the excess of cost over the fair value of net assets in the acquisition of a company. Goodwill and intangible assets with indefinite useful lives are not amortized, but instead are annually tested for impairment. The Company has one reporting unit and performs a qualitative, and when necessary quantitative, impairment test on its goodwill annually on August 31st or more frequently if events or circumstances indicate that the value of goodwill might be impaired. We performed qualitative assessments (commonly referred to as Step 0) to evaluate whether it is more- likely- than- not (a likelihood that is more than 50 %) that goodwill has been impaired, as a basis to determine whether it is necessary to perform the two- step quantitative impairment test. This qualitative assessment includes a review of factors such as our reporting unit' s market value compared to its carrying value, our short- term and long- term unit price performance, our planned overall business strategy compared to recent financial results, as well as macroeconomic conditions, industry and market considerations, cost factors, and other relevant Company- specific events. Goodwill impairment if any, needs to be determined if the net book value of a reporting unit exceeds its estimated fair value. If goodwill is determined to be impaired, the amount of impairment is measured based on the excess of the net book value of the goodwill over the implied fair value of the goodwill. The Company performed its annual goodwill impairment valuation in each of the periods ending August 31, 2022, 2021, and 2020, and it was determined based on each year' s analysis that there was no goodwill impairment. Intangible assets with finite useful lives are amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment whenever changes in circumstances indicate that the assets may be impaired. The assessment for impairment requires estimates of future cash flows related to the intangible asset. To the extent the carrying value of the assets exceeds its future undiscounted cash flows, an impairment loss is recorded based on the fair value of the asset. We use amortization methods and determine asset values based on our best estimates using reasonable and supportable assumptions and projections. Key assumptions used to determine the value of these intangibles include projections of future customer attrition or growth rates, product margin increases, operating expenses, our cost of capital, and corporate income tax rates. For significant acquisitions we may engage a third party valuation firm to assist in the valuation of intangible assets of that acquisition. We assess the useful lives of intangible assets based on the estimated period over which we will receive benefit from such intangible assets such as historical evidence regarding customer churn rate. In some cases, the estimated useful lives are based on contractual terms. Customer lists are the names and addresses of an acquired company' s customers. Based on historical retention experience, these lists are amortized on a straight- line basis over seven to ten years. F- 12 Trade names are the names of acquired companies. Based on the economic benefit expected and historical retention experience of customers, trade names are amortized on a straight- line basis over three to twenty years. Business Combinations We use the acquisition method of accounting. The acquisition method of accounting requires us to use significant estimates and assumptions, including fair value estimates, as of the business combination date, and to refine those estimates as necessary during the measurement period (defined as the period, not to exceed one year, in which the amounts recognized for a business combination may be adjusted). Each acquired company' s operating results are included in our consolidated financial statements starting on the date of acquisition. The purchase price is equivalent to the fair value of consideration transferred. Tangible and identifiable intangible assets acquired and liabilities assumed as of the date of acquisition are recorded at the acquisition date fair value. The separately identifiable intangible assets generally are comprised of customer lists, trade names and covenants not to compete. Goodwill is recognized for the excess of the purchase price over the net fair value of assets acquired and liabilities assumed. Costs that are incurred to complete the business combination such as legal and other professional fees are not considered part of consideration transferred and are charged to general and administrative expense as they are incurred. For any given acquisition, certain contingent consideration may be identified. Estimates of the fair value of liability or asset classified contingent consideration are included under the acquisition method as part of the assets acquired or liabilities assumed. At each reporting date, these estimates are remeasured to fair value, with changes recognized in earnings. Assets Held for SaleAssets held for sale at September 30, 2022 represent certain heating oil assets that the Company sold on October 25, 2022. The carrying amount of the assets held for sale included $ 2. 2 million of goodwill and $ 0. 8 million of property and equipment, net. We measure and record assets held for sale at the lower of their carrying amount or fair value less cost to sell. The carrying amounts of the assets held for sale approximated their fair value at September 30, 2022. Impairment of Long- lived Assets The Company reviews intangible assets and other long- lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. The Company determines whether the carrying values of such assets are recoverable over their remaining estimated lives through undiscounted future cash flow analysis. If such a review should indicate that the carrying amount of the assets is not recoverable, the Company will reduce the carrying amount of such assets to fair value. Finance Charge IncomeFinance charge income represents late customer payment charges and financing income from extended payment plans associated with installations. Other Income (Loss), NetOther loss of $ 5. 7 million for the year ended September 30, 2020 represents a loss on a sale of certain propane assets that were held for sale at September 30, 2020 at the lower of their carrying amount or fair value less cost to sell and were sold in fiscal 2021 at their expected value. Deferred Charges Deferred charges represent the costs associated with the issuance of the term loan and revolving credit facility and are amortized over the life of the facility. Advertising Advertising costs are expensed as they are incurred. Advertising expenses were $ 13. 0 million, $ 13. 5 million, and $ 13. 5 million, in 2022, 2021, and 2020, respectively and are recorded in delivery and branch expenses. F- 13 Customer Credit Balances Customer credit balances represent payments received in advance from customers pursuant to a balanced payment plan (whereby customers pay on a fixed monthly basis) and the payments made have exceeded the charges for liquid product and other services. Environmental Costs Costs associated with managing hazardous substances and pollution are expensed on a current basis. Accruals are made for costs associated with the remediation of environmental pollution when it becomes probable that a liability has been incurred and the amount can be reasonably estimated. Liabilities are recorded in accrued expenses and other current liabilities. Self- Insurance Liability The Company self- insures a number of risks,

~~including a portion of workers' compensation, auto, general liability and medical liability. Self- insurance liabilities are established and periodically evaluated, based upon expectations as to what the ultimate liability may be for outstanding claims using developmental factors based upon historical claim experience, including frequency, severity, demographic factors and other actuarial assumptions, with support from a qualified third- party actuary. Liabilities are recorded in accrued expenses and other current liabilities. Income Taxes At a special meeting held October 25, 2017, unitholders voted in favor of proposals to have the Company be treated as a corporation effective November 1, 2017, instead of a partnership, for federal income tax purposes (commonly referred to as a " check- the- box " election) along with amendments to our Partnership Agreement to effect such changes in income tax classification. For corporate subsidiaries of the Company, a consolidated Federal income tax return is filed. The accompanying financial statements are reported on a fiscal year, however, the Company and its Corporate subsidiaries file Federal and State income tax returns on a calendar year. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amount of assets and liabilities and their respective tax bases and operating loss carry- forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is recognized if, based on the weight of available evidence including historical tax losses, it is more likely than not that some or all of deferred tax assets will not be realized. The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50 % likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. Our continuing practice is to recognize interest and penalties related to income tax matters as a component of income tax expense. Sales, Use and Value Added Taxes Taxes are assessed by various governmental authorities on many different types of transactions. Sales reported for product, installations and services exclude taxes. Derivatives and Hedging Derivative instruments are recorded at fair value and included in the consolidated balance sheet as assets or liabilities. The Company has elected not to designate its commodity derivative instruments as hedging instruments but rather as economic hedges whose changes in fair value of the derivative instruments are recognized in our statement of operations in the caption (Increase) decrease in the fair value of derivative instruments. Depending on the risk being economically hedged, realized gains and losses are recorded in cost of product, cost of installations and services, or delivery and branch expenses. F- 14 The Company has designated its interest rate swap agreements as cash flow hedging derivatives. To the extent these derivative instruments are effective and the accounting standard' s documentation requirements have been met, changes in fair value are recognized in other comprehensive income (loss) until the underlying hedged item is recognized in earnings. Fair Value Valuation ApproachThe Company uses valuation approaches that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels (see Note 7 to the consolidated financial statements): • Level 1 inputs: Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the reporting entity at the measurement date. • Level 2 inputs: Other than quoted prices included in Level 1 inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability. • Level 3 inputs: Unobservable inputs for the asset or liability used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at measurement date. Weather Hedge Contract To partially mitigate the effect of weather on cash flows, the Company has used weather hedge contracts for a number of years. Weather hedge contracts are recorded in accordance with the intrinsic value method defined by the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 815- 45- 15 Derivatives and Hedging, Weather Derivatives (EITF 99- 2). The premium paid is included in the caption prepaid expenses and other current assets in the accompanying balance sheets and amortized over the life of the contract, with the intrinsic value method applied at each interim period. The Company entered into weather hedge contracts for fiscal year 2023. The hedge period runs from November 1 through March 31, taken as a whole. The " Payment Thresholds, " or strikes, are set at various levels and are referenced against degree days for the prior ten year average. The maximum that the Company can receive is $ 12. 5 million per year. In addition, we are obligated to make an annual payment capped at $ 5. 0 million if degree days exceed the Payment Threshold. For fiscal 2022 and 2021, we had weather hedge contracts with similar payment thresholds and terms. The temperatures experienced during the fiscal 2022 and 2021, were warmer than the strikes in the weather hedge contracts. As a result in fiscal 2022 and 2021, the Company reduced delivery and branch expenses for the gains realized under those contracts by $ 1. 1 million and $ 3. 4 million, respectively. The amounts payable by the counterparties under the weather hedge contracts were received in full in April 2022 and April 2021, respectively. Pension plansThe Company has two frozen defined benefit pension plans (" the Plan "). The Company has no post- retirement benefit plans. The Company estimates the rate of return on plan assets, the discount rate used to estimate the present value of future benefit obligations and the expected cost of future health care benefits in determining its annual pension and other postretirement benefit cost. Effective September 30, 2022, the Company adopted the Society of Actuaries 2022 Mortality Tables Report and Improvement Scale, which updated the mortality assumptions that private defined benefit retirement plans in the United States use in the actuarial valuations that determine a plan sponsor' s pension obligations. The updated mortality data reflects higher mortality improvement than assumed in the Society of Actuaries 2020 Mortality Table Report and Improvement Scale, and affected plans generally expect the value of the actuarial obligations to increase, depending on the specific demographic characteristics of the plan participants and the types of benefits. The Company believes that the assumptions utilized in recording its obligations under its plans are reasonable based on its experience and market conditions. F- 15 Recently Adopted Accounting Pronouncements The Company did not adopt new standards in fiscal 2022 that have a material impact on its consolidated financial statements and related disclosures. Recently Issued Accounting Pronouncements In October 2021, the FASB issued ASU No. 2021- 08, Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires accounting for contract assets and liabilities from contracts with customers in a business combination to be accounted for in accordance with ASC No. 606. The standard is effective for fiscal years beginning after December 15, 2022. The Company has not determined the timing of adoption, but does not expect ASU 2021- 08 to have a material impact on its consolidated financial statements and related disclosures. 3) Revenue RecognitionThe following disaggregates our revenue by major sources for the years ended September 30, 2022, 2021 and 2020: Years Ended September 30, (in thousands) Petroleum Products: Home heating oil and propane $ 1, 170, 552 $ 881, 526 $ 924, 421 Motor fuel and other petroleum products 527, 729 322, 793 261, 605 Total petroleum products 1, 698, 281 1, 204, 319 1, 186, 026 Installations and Services: Equipment installations 121, 023 110, 475 101, 699 Equipment maintenance service contracts 121, 623 118, 546 120, 388 Billable call services 65, 631 63, 746 59, 345 Total installations and services 308, 277 292, 767 281, 432 Total Sales $ 2, 006, 558 $ 1, 497, 086 $ 1, 467, 458 Performance ObligationsPetroleum product revenues consist of home heating oil and propane as well as diesel fuel and gasoline. Revenues from petroleum products are recognized at the time of delivery to the customer when control is passed from the Company to the customer. Revenue is measured as the amount of consideration we expect to receive in exchange for transferring control of the petroleum products. Approximately 95 % of our full service residential and commercial home heating oil customers automatically receive deliveries based on prevailing weather conditions. We offer several pricing alternatives to our residential home heating oil customers, including a variable price (market based) option and a price- protected option, the latter of which either sets the maximum price or a fixed price that a customer will pay. Equipment maintenance service contracts primarily cover heating, air conditioning, and natural gas equipment. We generally do not sell equipment maintenance service contracts to heating oil customers that do not take delivery of product from us. The service contract period of our equipment maintenance service contracts is generally one year or less. Revenues from equipment maintenance service contracts are recognized into income over the terms of the respective service contracts, on a straight- line basis. Our obligation to perform service is consistent through the duration of the contracts, and the straight- line basis of recognition is a faithful depiction of the transfer of our services. To the extent that the Company anticipates that future costs for fulfilling its contractual obligations under its equipment service contracts will exceed the amount of deferred revenue currently attributable to these contracts, the Company recognizes a loss in current period earnings equal to the amount that anticipated future costs exceed related deferred revenues. Revenue from billable call services (repairs, maintenance and other services) and equipment installations (heating, air conditioning, and natural gas equipment) are~~

recognized at the time that the work is performed. Our standard payment terms are generally 30 days. Sales reported for product, installations and services exclude taxes assessed by various governmental authorities. F- 16 Contract CostsWe have elected to recognize incremental costs of obtaining a contract, other than new residential product and equipment maintenance service contracts, as an expense when incurred when the amortization period of the asset that we otherwise would have recognized is one year or less. We recognize an asset for incremental commission expenses paid to sales personnel in conjunction with obtaining new residential customer product and equipment maintenance service contracts. We defer these costs only when we have determined the commissions are, in fact, incremental and would not have been incurred absent the customer contract. Costs to obtain a contract are amortized and recorded ratably as delivery and branch expenses over the period representing the transfer of goods or services to which the assets relate. Costs to obtain new residential product and equipment maintenance service contracts are amortized as expense over the estimated customer relationship period of approximately five years. Deferred contract costs are classified as current or non- current within " Prepaid expenses and other current assets " and " Deferred charges and other assets, net, " respectively. At September 30, 2022 the amount of deferred contract costs included in " Prepaid expenses and other current assets " and " Deferred charges and other assets, net " was $ 3. 4 million and $ 5. 6 million, respectively. At September 30, 2021 the amount of deferred contract costs included in " Prepaid expenses and other current assets " and " Deferred charges and other assets, net " was $ 3. 4 million and $ 5. 7 million, respectively. For the years ended September 30, 2022 and September 30, 2021 we recognized expense of $ 3. 9 million and $ 3. 9 million, respectively, associated with the amortization of deferred contract costs within delivery and branch expenses in the Consolidated Statement of Operations. We recognize an impairment charge to the extent the carrying amount of a deferred cost exceeds the remaining amount of consideration we expect to receive in exchange for the petroleum products and services related to the cost, less the expected costs related directly to providing those petroleum products and services that have not yet been recognized as expenses. There have been no impairment charges recognized for the twelve months ended September 30, 2022, September 30, 2021 and September 30, 2020. Allocation of Transaction Price to Separate Performance ObligationsOur contracts with customers often include distinct performance obligations to transfer products and perform equipment maintenance services to a customer that are accounted for separately. Judgment is required to determine the stand- alone selling price for each distinct performance obligation for the purpose of allocating the transaction price to separate performance obligations. We determine the stand- alone selling price using information that may include market conditions and other observable inputs and typically have more than one stand- alone selling price for petroleum products and equipment maintenance services due to the stratification of those products and services by geography and customer characteristics. Contract Liability BalancesThe Company has contract liabilities for advanced payments received from customers for future oil deliveries (primarily amounts received from customers on " smart pay " budget payment plans in advance of oil deliveries) and obligations to service customers with equipment maintenance service contracts. Approximately 32 % of our residential customers take advantage of our " smart pay " budget payment plan under which their estimated annual oil and propane deliveries and service contract billings are paid for in a series of equal monthly installments. Our " smart pay " budget payment plans are annual and generally begin outside of the heating season. We generally have received advanced amounts from customers on " smart pay " budget payment plans prior to the heating season, which are reduced as oil deliveries are made. For customers that are not on " smart pay " budget payment plans, we generally receive the full contract amount for equipment service contracts with customers at the outset of the contracts. Contract liabilities are recognized straight- line over the service contract period, generally one- year or less. As of September 30, 2022 and September 30, 2021 the Company had contract liabilities of $ 152. 1 million and $ 141. 6 million, respectively. During the year ended September 30, 2022 the Company recognized $ 130. 4 million of revenue that was included in the September 30, 2021 contract liability balance. During the year ended September 30, 2021 the Company recognized $ 128. 5 million of revenue that was included in the September 30, 2020 contract liability balance. F- 17 Receivables and Allowance for Doubtful AccountsChanges in the allowance for credit losses are as follows: (in thousands) Credit Loss Allowance Balance at September 30, 2021 $ 4, 779 Current period provision 5, 411 Write- offs, net and other (2, 435) Balance as of September 30, 2022 $ 7, 755 4) Quarterly Distribution of Available Cash The Company' s Partnership Agreement provides that beginning October 1, 2008, the minimum quarterly distributions on the common units will start accruing at the rate of $ 0. 0675 per quarter ($ 0. 27 on an annual basis). In general, the Company intends to distribute to its partners on a quarterly basis, all of its available cash, if any, in the manner described below. " Available cash " generally means, for any of its fiscal quarters, all cash on hand at the end of that quarter, less the amount of cash reserves that are necessary or appropriate in the reasonable discretion of the general partners to: • provide for the proper conduct of the Company' s business including acquisitions and debt payments; • comply with applicable law, any of its debt instruments or other agreements; or • provide funds for distributions to the common unitholders during the next four quarters, in some circumstances. Available cash will generally be distributed as follows: • first, 100 % to the common units, pro rata, until the Company distributes to each common unit the minimum quarterly distribution of $ 0. 0675; • second, 100 % to the common units, pro rata, until the Company distributes to each common unit any arrearages in payment of the minimum quarterly distribution on the common units for prior quarters; • third, 100 % to the general partner units, pro rata, until the Company distributes to each general partner unit the minimum quarterly distribution of $ 0. 0675; • fourth, 90 % to the common units, pro rata, and 10 % to the general partner units, pro rata (subject to the Management Incentive Plan), until the Company distributes to each common unit the first target distribution of $ 0. 1125; and • thereafter, 80 % to the common units, pro rata, and 20 % to the general partner units, pro rata. The Company is obligated to meet certain financial covenants under the sixth amended and restated credit agreement. The Company must maintain excess availability of at least 15 % of the revolving commitment then in effect and a fixed charge coverage ratio of 1. 15 in order to make any distributions to unitholders. (See Note 13 — Long- Term Debt and Bank Facility Borrowings) For fiscal 2022, 2021, and 2020, cash distributions declared per common unit were $ 0. 590, $ 0. 550, and $ 0. 515, respectively. For fiscal 2022, 2021, and 2020, $ 1. 0 million, $ 0. 9 million, and $ 0. 8 million, respectively, of incentive distributions were paid to the general partner, exclusive of amounts paid subject to the Management Incentive Plan. 5) Common Unit Repurchase Plans and Retirement In July 2012, the Board adopted a plan to repurchase certain of the Company' s Common Units (the " Repurchase Plan "). Through August 2022, the Company had repurchased approximately 19. 9 million Common Units under the Repurchase Plan. In August 2022, the Board authorized an increase of the number of Common Units that remained available for the Company to repurchase from 0. 4 million to a total of 1. 7 million, of which, 1. 4 million were available for repurchase in open market transactions and 0. 3 million were available for repurchase in privately- negotiated transactions. There is no guarantee of the number of units that will be purchased under the Repurchase Plan and the Company may F- 18 discontinue purchases at any time. The Repurchase Plan does not have a time limit. The Board may also approve additional purchases of units from time to time in private transactions. The Company' s repurchase activities take into account SEC safe harbor rules and guidance for issuer repurchases. All of the Common Units purchased under the Repurchase Plan will be retired. Under the Credit Agreement dated July 6, 2022, in order to repurchase Common Units we must maintain Availability (as defined in the amended and restated credit agreement) of $ 60 million, 15 % of the facility size of $ 400 million (assuming no borrowings under the seasonal advance) on a historical pro forma and forward- looking basis, and a fixed charge coverage ratio of not less than 1. 15 measured as of the date of repurchase or distribution. (See Note 13 — Long- Term Debt and Bank Facility Borrowings). The following table shows repurchases under the Repurchase Plan. (in thousands, except per unit amounts) Period Total Numberof UnitsPurchased Average PricePaid per Unit (a) Total Numberof UnitsPurchased asPart ofPubliclyAnnouncedPlans orPrograms Maximum Numberof Units that MayYet Be Purchased Fiscal year 2012 to 2021 total 21, 979 $ 8. 60 17, 504 2, 848 First quarter fiscal year 2022 total 1, 104 $ 10. 65 2, 157 (b) Second quarter fiscal year 2022 total $ 10. 50 1, 165 Third quarter fiscal year 2022 total $ 10. 52 July 2022 $ 9. 73 August 2022 $ 9. 78 1, 686 (c) September 2022 $ 8. 89 1, 557 Fourth quarter fiscal year 2022 total $ 9. 46 1, 557 Fiscal year 2022 total 2, 954 $ 10. 43 2, 541 1, 557 October 2022 $ 8. 45 1, 403 November 2022 $ 8. 71 1, 236 (d) (a) Amounts include repurchase costs. (b) On December 30, 2021, the Company purchased 0. 4 million Common Units in a private transaction for aggregate consideration of approximately $ 4. 4 million. The approved purchase was made outside of the Company' s unit repurchase plan. (c) In August 2022, the Board authorized an increase in the number of Common Units available for repurchase in open market transactions from 0. 2 million to 1. 4 million. (d) Of the total available for repurchase, approximately 1. 0 million are available for repurchase in open market transactions and 0. 3 million are available for repurchase in privately- negotiated transactions. 6) Captive Insurance Collateral The Company considers all of its captive insurance collateral to be Level 1 available- for- sale investments. Investments at September 30, 2022 consist of the following (in thousands): Amortized Cost Gross Unrealized Gain Gross

~~Unrealized (Loss) Fair Value Cash and Receivables $ 1, 838 $ — $ — $ 1, 838 U. S. Government Sponsored Agencies 48, 473 — (3, 052) 45, 421 Corporate Debt Securities 20, 322 — (919) 19, 403 Total $ 70, 633 $ — $ (3, 971) $ 66, 662 Investments at September 30, 2021 consist of the following (in thousands): F- 19 Amortized Cost Gross Unrealized Gain Gross Unrealized (Loss) Fair Value Cash and Receivables $ $ — $ — $ U. S. Government Sponsored Agencies 51, 632 (53) 51, 687 Corporate Debt Securities 16, 302 (18) 17, 202 Foreign Bonds and Notes — Total $ 68, 951 $ 1, 053 $ (71) $ 69, 933 Maturities of investments were as follows at September 30, 2022 (in thousands): Net Carrying Amount Due within one year $ 2, 829 Due after one year through five years 63, 833 Due after five years through ten years — Total $ 66, 662 7) Derivatives and Hedging — Disclosures and Fair Value Measurements The Company uses derivative instruments such as futures, options and swap agreements in order to mitigate exposure to market risk associated with the purchase of home heating oil for price- protected customers, physical inventory on hand, inventory in transit, priced purchase commitments and internal fuel usage. FASB ASC 815- 10- 05 Derivatives and Hedging, established accounting and reporting standards requiring that derivative instruments be recorded at fair value and included in the consolidated balance sheet as assets or liabilities, along with qualitative disclosures regarding the derivative activity. The Company has elected not to designate its commodity derivative instruments as hedging derivatives, but rather as economic hedges whose change in fair value is recognized in its statement of operations in the line item (Increase) decrease in the fair value of derivative instruments. Depending on the risk being economically hedged, realized gains and losses are recorded in cost of product, cost of installations and services, or delivery and branch expenses. As of September 30, 2022, to hedge a substantial majority of the purchase price associated with heating oil gallons anticipated to be sold to its price- protected customers, the Company held the following derivative instruments that settle in future months to match anticipated sales: 7. 5 million gallons of swap contracts with a notional value of $ 20. 6 million and a fair value of $ (0. 3) million, 36. 3 million gallons of call options with a notional value of $ 101. 4 million and a fair value of $ 19. 2 million, 3. 2 million gallons of put options with a notional value of $ 7. 6 million and a fair value of $ 0. 5 million, and 38. 6 million net gallons of synthetic call options with an average notional value of $ 126. 7 million and a fair value of $ (1. 8) million. To hedge the inter- month differentials for its price- protected customers, its physical inventory on hand and inventory in transit, the Company, as of September 30, 2022, had 6. 7 million gallons of short future contracts that settle daily with a notional value of $ 22. 1 million and a fair value of $ 1. 0 million and 14. 7 gallons of swap contracts that settle daily with a notional value of $ 55. 2 million and a fair value of $ 2. 0 million. To hedge its internal fuel usage and other related activities for fiscal 2023, the Company, as of September 30, 2022, had 5. 2 million gallons of swap contracts with a notional value of $ 15. 1 million and a fair value of $ (1. 1) million that settle in future months. As of September 30, 2021, to hedge a substantial majority of the purchase price associated with heating oil gallons anticipated to be sold to its price- protected customers, the Company held the following derivative instruments that settle in future months to match anticipated sales: 11. 8 million gallons of swap contracts with a notional value of $ 22. 9 million and a fair value of $ 1. 4 million, 7. 8 million gallons of call options with a notional value of $ 18. 9 million and a fair value of $ 1. 2 million, 4. 4 million gallons of put options with a notional value of $ 5. 8 million and a fair value of less than $ 0. 1 million, and 74. 2 million net gallons of synthetic call options with an average notional value of $ 143. 2 million and a fair value of $ 23. 7 million. To hedge the inter- month differentials for its price- protected customers, its physical inventory on hand and inventory in transit, the Company, as of September 30, 2021, had 3. 8 million gallons of purchased long future contracts that settle daily with a notional value of $ 5. 4 million and a fair value of $ 3. 4 million, and 21. 0 million gallons of short future contracts that settle daily with a notional value of $ 42. 1 million and a fair value of $ (6. 8) million. To hedge its internal fuel usage and other related activities for fiscal 2022, the Company, as of September 30, 2021, had 6. 8 million gallons of call options and swap contracts with a notional value of $ 13. 8 million and a fair value of $ 1. 5 million that settle in future months. F- 20 As of September 30, 2022, the Company has interest rate swap agreements in order to mitigate exposure to market risk associated with variable rate interest on $ 54. 0 million, or 33 %, of its long term debt. The Company has designated its interest rate swap agreements as cash flow hedging derivatives. To the extent these derivative instruments are effective and the accounting standard' s documentation requirements have been met, changes in fair value are recognized in other comprehensive income until the underlying hedged item is recognized in earnings. As of September 30, 2022 the fair value of the swap contracts was $ 2. 0 million. As of September 30, 2021, the notional value of the swap contracts was $ 59. 0 million and the fair value of the swap contracts was $ (1. 6) million. We utilized Level 2 inputs in the fair value hierarchy of valuation techniques to determine the fair value of the swap contracts. The Company' s derivative instruments are with the following counterparties: Bank of America, N. A., Bank of Montreal, Cargill, Inc., Citibank, N. A., JPMorgan Chase Bank, N. A., Key Bank, N. A., Toronto- Dominion Bank and Wells Fargo Bank, N. A. The Company assesses counterparty credit risk and considers it to be low. We maintain master netting arrangements that allow for the non- conditional offsetting of amounts receivable and payable with counterparties to help manage our risks and record derivative positions on a net basis. The Company generally does not receive cash collateral from its counterparties and does not restrict the use of cash collateral it maintains at counterparties. At September 30, 2022, the aggregate cash posted as collateral in the normal course of business at counterparties was $ 1. 3 million. Positions with counterparties who are also parties to our credit agreement are collateralized under that facility. As of September 30, 2022, we did not have to provide collateral for our hedge positions and payable amounts under the credit facility. The Company' s Level 1 derivative assets and liabilities represent the fair value of commodity contracts used in its hedging activities that are identical and traded in active markets. The Company' s Level 2 derivative assets and liabilities represent the fair value of commodity and interest rate contracts used in its hedging activities that are valued using either directly or indirectly observable inputs, whose nature, risk and class are similar. No significant transfers of assets or liabilities have been made into and out of the Level 1 or Level 2 tiers. All derivative instruments were non- trading positions and were either a Level 1 or Level 2 instrument. The Company had no Level 3 derivative instruments. The fair market value of our Level 1 and Level 2 derivative assets and liabilities are calculated by our counter- parties and are independently validated by the Company. The Company' s calculations are, for Level 1 derivative assets and liabilities, based on the published New York Mercantile Exchange (" NYMEX ") market prices for the commodity contracts open at the end of the period. For Level 2 derivative assets and liabilities the calculations performed by the Company are based on a combination of the NYMEX published market prices and other inputs, including such factors as present value, volatility and duration. F- 21 The Company had no assets or liabilities that are measured at fair value on a nonrecurring basis subsequent to their initial recognition. The Company' s commodity financial assets and liabilities measured at fair value on a recurring basis are listed on the following table. (In thousands) Fair Value Measurements atReporting Date Using: Derivatives Not Designatedas Hedging Instruments Quoted Pricesin ActiveMarkets forIdentical Assets SignificantOtherObservableInputs Under FASB ASC 815- 10 Balance Sheet Location Total Level 1 Level 2 Asset Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ 51, 134 $ — $ 51, 134 Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net 2, 094 — 2, 094 Commodity contract assets at September 30, 2022 $ 53, 228 $ — $ 53, 228 Liability Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ (34, 494) $ — $ (34, 494) Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net (743) — (743) Commodity contract liabilities at September 30, 2022 $ (35, 237) $ — $ (35, 237) Asset Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ 29, 360 $ — $ 29, 360 Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net 2, 023 — 2, 023 Commodity contract assets at September 30, 2021 $ 31, 383 $ — $ 31, 383 Liability Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ (3, 138) $ — $ (3, 138) Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net (463) — (463) Commodity contract liabilities at September 30, 2021 $ (3, 601) $ — $ (3, 601) F- 22 The Company' s commodity derivative assets (liabilities) offset by counterparty and subject to an enforceable master netting arrangement are listed on the following table. (In thousands) Gross Amounts Not Offset in theStatement of Financial Position Offsetting of Financial Assets (Liabilities) and Derivative Assets (Liabilities) GrossAssetsRecognized GrossLiabilitiesOffsetin theStatementof FinancialPosition Net Assets (Liabilities) Presentedin theStatement ofFinancialPosition FinancialInstruments CashCollateralReceived NetAmount Fair asset value of derivative instruments $ 47, 784 $ (30, 961) $ 16, 823 $ — $ — $ 16, 823 Long- term derivative assets included in deferred charges and other assets, net 2, 094 (743) 1, 351 — — 1, 351 Fair liability value of derivative instruments 3, 350 (3, 533) (183) — — (183) Total at September 30, 2022 $ 53, 228 $ (35, 237) $ 17, 991 $ — $ — $ 17, 991 Fair asset value of derivative instruments $ 29, 360 $ (3, 138) $ 26, 222 $ — $ — $ 26, 222 Long- term derivative assets included in deferred charges and other assets, net 2, 023 (463) 1, 560 — — 1, 560 Total at September 30, 2021 $ 31, 383 $~~

~~(3, 601) $ 27, 782 $ — $ — $ 27, 782 (In thousands) The Effect of Derivative Instruments on the Statement of Operations Amount of (Gain) or Loss Recognized Years Ended September 30, Derivatives NotDesignated as HedgingInstruments Under FASB ASC 815- 10 Location of (Gain) or Loss Recognized inIncome on Derivative Commodity contracts Cost of product (a) $ (34, 523) $ 2, 395 $ 10, 462 Commodity contracts Cost of installations and service (a) $ (1, 555) $ (359) $ Commodity contracts Delivery and branch expenses (a) $ (3, 423) $ $ 1, 634 Commodity contracts (Increase) / decrease in the fair value of derivative instruments (b) $ 17, 286 $ (36, 138) $ 2, 755 (a) Represents realized closed positions and includes the cost of options as they expire. (b) Represents the change in value of unrealized open positions and expired options. 8) Inventories The Company' s product inventories are stated at the lower of cost and net realizable value computed on the weighted average cost method. All other inventories, representing parts and equipment are stated at the lower of cost and net realizable value using the FIFO method. The components of inventory were as follows (in thousands): September 30, Product $ 58, 727 $ 37, 890 Parts and equipment 24, 830 23, 293 Total inventory $ 83, 557 $ 61, 183 F- 23 Product inventories were comprised of 15. 8 million gallons and 19. 0 million gallons on September 30, 2022 and September 30, 2021, respectively. The Company has market price based product supply contracts for approximately 213. 8 million gallons of home heating oil and propane, and 49. 9 million gallons of diesel and gasoline, which it expects to fully utilize to meet its requirements over the next twelve months. During fiscal 2022, Global Companies LLC and Motiva Enterprises LLC provided approximately 17 % and 14 % of our petroleum product purchases, respectively. During fiscal 2021, Motiva Enterprises LLC and Global Companies LLC provided approximately 12 % each of our petroleum product purchases. 9) Property and Equipment The components of property and equipment were as follows (in thousands): September 30, Land and land improvements $ 23, 771 $ 22, 590 Buildings and leasehold improvements 51, 164 42, 344 Fleet and other equipment 79, 000 75, 365 Tanks and equipment 58, 164 54, 848 Furniture, fixtures and office equipment 34, 820 43, 183 Total 246, 919 238, 330 Less accumulated depreciation and amortization 139, 175 139, 207 Property and equipment, net $ 107, 744 $ 99, 123 Depreciation and amortization expense related to property and equipment was $ 14. 4 million, $ 14. 5 million, and $ 15. 0 million, for the fiscal years ended September 30, 2022, 2021 and 2020 respectively. 10) Business Combinations During fiscal 2022, the Company acquired five heating oil dealers for approximately $ 15. 6 million (using $ 13. 1 million in cash and assuming $ 2. 5 million of liabilities). The gross purchase price was allocated $ 7. 3 million to intangible assets, $ 3. 1 million to goodwill, $ 5. 6 million to fixed assets and reduced by $ 0. 4 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. During fiscal 2021, the Company acquired two propane and three heating oil dealers for approximately $ 42. 5 million (using $ 40. 7 million in cash and assuming $ 1. 8 million of liabilities). The gross purchase price was allocated $ 37. 3 million to goodwill and intangible assets, $ 6. 2 million to fixed assets and reduced by $ 1. 0 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. During fiscal 2020, the Company acquired two heating oil dealers for approximately $ 3. 3 million (using $ 3. 0 million in cash and assuming $ 0. 3 million of liabilities). The gross purchase price was allocated $ 3. 2 million to goodwill and intangible assets, $ 0. 6 million to fixed assets and reduced by $ 0. 5 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. The Company also completed the purchase of fixed assets related to a fiscal 2019 acquisition of a heating oil dealer for an aggregate purchase price of approximately $ 1. 2 million. F- 24 11) Goodwill and Other Intangible Assets Goodwill A summary of changes in the Company' s goodwill during the fiscal years ended September 30, 2022 and 2021 are as follows (in thousands): Balance as of September 30, 2020 $ 240, 327 Fiscal year 2021 business combinations 13, 071 Balance as of September 30, 2021 253, 398 Fiscal year 2022 business combinations 3, 072 Goodwill included within assets held for sale (2, 215) Other (145) Balance as of September 30, 2022 $ 254, 110 Intangibles, net Intangible assets subject to amortization consist of the following (in thousands): September 30, Gross Gross Carrying Accum. Carrying Accum. Amount Amortization Net Amount Amortization Net Customer lists $ 409, 980 $ 345, 237 $ 64, 743 $ 403, 913 $ 329, 406 $ 74, 507 Trade names and other intangibles 41, 736 21, 969 19, 767 40, 548 19, 581 20, 967 Total $ 451, 716 $ 367, 206 $ 84, 510 $ 444, 461 $ 348, 987 $ 95, 474 Amortization expense for intangible assets was $ 18. 2 million, $ 19. 0 million, and $ 19. 6 million, for the fiscal years ended September 30, 2022, 2021, and 2020, respectively. Total estimated annual amortization expense related to intangible assets subject to amortization, for the year ending September 30, 2023 and the four succeeding fiscal years ending September 30, is as follows (in thousands): Amount $ 16, 923 $ 14, 613 $ 12, 319 $ 9, 299 $ 8, 589 12) Accrued Expenses and Other Current Liabilities The components of accrued expenses and other current liabilities were as follows (in thousands): September 30, Accrued wages and benefits $ 33, 517 $ 29, 467 Self- insurance liabilities 79, 875 80, 572 Other accrued expenses and other current liabilities 12, 169 11, 182 Total accrued expenses and other current liabilities $ 125, 561 $ 121, 221 F- 25 13) Long- Term Debt and Bank Facility Borrowings The Company' s debt is as follows September 30, (in thousands): Carrying Carrying Amount Fair Value (a) Amount Fair Value (a) Revolving Credit Facility Borrowings $ 20, 276 $ 20, 276 $ 8, 618 $ 8, 618 Senior Secured Term Loan (b) 164, 084 165, 000 110, 006 110, 500 Total debt $ 184, 360 $ 185, 276 $ 118, 624 $ 119, 118 Total short- term portion of debt $ 32, 651 $ 32, 651 $ 26, 239 $ 26, 239 Total long- term portion of debt $ 151, 709 $ 152, 625 $ 92, 385 $ 92, 879 (a) The face amount of the Company' s variable rate long- term debt approximates fair value. (b) Carrying amounts are net of unamortized debt issuance costs of $ 0. 9 million as of September 30, 2022 and $ 0. 5 million as of September 30, 2021. On July 6, 2022, the Company refinanced its five- year term loan and the revolving credit facility with the execution of the sixth amended and restated revolving credit facility agreement (the " credit agreement ") with a bank syndicate comprised of ten participants, which enables the Company to borrow up to $ 400 million ($ 550 million during the heating season of December through April of each year) on a revolving credit facility for working capital purposes (subject to certain borrowing base limitations and coverage ratios), provides for a $ 165 million five- year senior secured term loan (" Term Loan "), allows for the issuance of up to $ 25 million in letters of credit, and has a maturity date of July 6, 2027. The Company can increase the revolving credit facility size by $ 200 million without the consent of the bank group. However, the bank group is not obligated to fund the $ 200 million increase. If the bank group elects not to fund the increase, the Company can add additional lenders to the group, with the consent of the Agent, which shall not be unreasonably withheld. Obligations under the credit agreement are guaranteed by the Company and its subsidiaries and are secured by liens on substantially all of the Company' s assets including accounts receivable, inventory, general intangibles, real property, fixtures and equipment. All amounts outstanding under the credit agreement become due and payable on the facility termination date of July 6, 2027. The Term Loan is repayable in quarterly payments of $ 4. 1 million, the first of which will be made on January 1, 2023 with no quarterly payment due October 1, 2022, plus an annual payment equal to 25 % of the annual Excess Cash Flow as defined in the credit agreement (an amount not to exceed $ 8. 5 million annually), less certain voluntary prepayments made during the year, with final payment at maturity. In fiscal 2022, the Company repaid $ 4. 9 million of additional loan repayments due to Excess Cash Flow related to fiscal 2021. In the first quarter of fiscal 2021 the banks waived the Excess Cash Flow requirement related to fiscal 2020. Under the Company' s sixth amended and restated revolving credit facility, the next annual Excess Cash Flow payment will be applicable for fiscal year ended September 30, 2023. The interest rate on the revolving credit facility and the term loan is based on a margin over Adjusted Term Secured Overnight Financing Rate (" SOFR") or a base rate. At September 30, 2022, the effective interest rate on the term loan and revolving credit facility borrowings was approximately 4. 7 % and 2. 6 %, respectively. At September 30, 2021, the effective interest rate on the term loan and revolving credit facility borrowings was approximately 4. 3 % and 2. 5 %, respectively. The Commitment Fee on the unused portion of the revolving credit facility is 0. 30 % from December through April, and 0. 20 % from May through November. The credit agreement requires the Company to meet certain financial covenants, including a fixed charge coverage ratio (as defined in the credit agreement) of not less than 1. 1 as long as the Term Loan is outstanding or revolving credit facility availability is less than 12. 5 % of the facility size. In addition, as long as the Term Loan is outstanding, a senior secured leverage ratio cannot be more than 3. 0 as calculated as of the quarters ending June or September, and no more than 5. 5 as calculated as of the quarters ending December or March. F- 26 Certain restrictions are also imposed by the credit agreement, including restrictions on the Company' s ability to incur additional indebtedness, to pay distributions to unitholders, to pay certain inter- company dividends or distributions, make investments, grant liens, sell assets, make acquisitions and engage in certain other activities. At September 30, 2022, $ 165. 0 million of the term loan was outstanding, $ 20. 3 million~~

~~was outstanding under the revolving credit facility, we did not have to provide collateral for our hedge positions under the credit agreement and $ 5. 1 million of letters of credit were issued and outstanding. At September 30, 2021, $ 110. 5 million of the term loan was outstanding, $ 8. 6 million was outstanding under the revolving credit facility, we did not have to provide collateral for our hedge positions under the credit agreement and $ 3. 1 million of letters of credit were issued and outstanding. At September 30, 2022, availability was $ 189. 4 million, the Company was in compliance with the fixed charge coverage ratio and the senior secured leverage ratio, and the restricted net assets totaled approximately $ 248. 0 million. Restricted net assets are assets in the Company' s subsidiaries, the distribution or transfer of which to Star Group, L. P. are subject to limitations under its credit agreement. At September 30, 2021, availability was $ 171. 5 million, the Company was in compliance with the fixed charge coverage ratio and the senior secured leverage ratio, and the restricted net assets totaled approximately $ 268. 2 million. As of September 30, 2022, the maturities (including working capital borrowings and expected repayments due to Excess Cash Flow) during fiscal years ending September 30, considering the terms of our credit agreement, are set forth in the following table (in thousands): $ 32, 651 $ 16, 500 $ 16, 500 $ 16, 500 $ 103, 125 Thereafter $ — 14) Employee Benefit Plans Defined Contribution Plans The Company has 401 (k) and other defined contribution plans that cover eligible non- union and union employees, and makes employer contributions to these plans, subject to IRS limitations. The Company' s 401 (k) plan provides for each participant to contribute from 0 % to 60 % of compensation, subject to IRS limitations. The Company' s aggregate contributions to the 401 (k) plans during fiscal 2022, 2021, and 2020, were $ 8. 5 million, $ 8. 2 million, and $ 7. 9 million, respectively. The Company' s aggregate contribution to the other defined contribution plans for fiscal years 2022, 2021, and 2020, were $ 0. 5 million, $ 0. 6 million, and $ 0. 6 million respectively. Management Incentive Compensation Plan The Company has a Management Incentive Compensation Plan (" the Plan "). The long- term compensation structure is intended to align the employee' s performance with the long- term performance of our unitholders. Under the Plan, certain named employees who participate shall be entitled to receive a pro rata share of an amount in cash equal to: • 50 % of the distributions (" Incentive Distributions ") of Available Cash in excess of the minimum quarterly distribution of $ 0. 0675 per unit otherwise distributable to Kestrel Heat pursuant to the Company Agreement on account of its general partner units; and • 50 % of the cash proceeds (the " Gains Interest ") which Kestrel Heat shall receive from the sale of its general partner units (as defined in the Partnership Agreement), less expenses and applicable taxes. The pro rata share payable to each participant under the Plan is based on the number of participation points as described under " Fiscal 2022 Compensation Decisions — Management Incentive Compensation Plan. " The amount paid in Incentive Distributions is governed by the Partnership Agreement and the calculation of Available Cash. F- 27 To fund the benefits under the Plan, Kestrel Heat has agreed to forego receipt of the amount of Incentive Distributions that are payable to plan participants. For accounting purposes, amounts payable to management under this Plan will be treated as compensation and will reduce net income. Kestrel Heat has also agreed to contribute to the Company, as a contribution to capital, an amount equal to the Gains Interest payable to participants in the Plan by the Company. The Company is not required to reimburse Kestrel Heat for amounts payable pursuant to the Plan. The Plan is administered by the Company' s Chief Financial Officer under the direction of the Board or by such other officer as the Board may from time to time direct. In general, no payments will be made under the Plan if the Company is not distributing cash under the Incentive Distributions described above. In fiscal 2012, the Board of Directors adopted certain amendments (the " Plan Amendments ") to the Plan. Under the Plan Amendments, the number and identity of the Plan participants and their participation interests in the Plan have been frozen at the current levels. In addition, under the Plan Amendments, the plan benefits (to the extent vested) may be transferred upon the death of a participant to his or her heirs. A participant' s vested percentage of his or her plan benefits will be 100 % during the time a participant is an employee or consultant of the Company. Following the termination of such positions, a participant' s vested percentage is equal to 20 % for each full or partial year of employment or consultation with the Company starting with the fiscal year ended September 30, 2012 (33 1 / 3 % in the case of the Company' s chief executive officer at that time). The Company distributed to management and the general partner Incentive Distributions of approximately $ 2, 055, 000 during fiscal 2022, $ 1, 833, 000 during fiscal 2021, and $ 1, 654, 000 during fiscal 2020. Included in these amounts for fiscal 2022, 2021, and 2020, were distributions under the management incentive compensation plan of $ 1, 028, 000, $ 917, 000, and $ 827, 000, respectively, of which named executive officers received approximately $ 434, 431 during fiscal 2022, $ 386, 857 during fiscal 2021, and $ 349, 494 during fiscal 2020. With regard to the Gains Interest, Kestrel Heat has not given any indication that it will sell its general partner units within the next twelve months. Thus the Plan' s value attributable to the Gains Interest currently cannot be determined. Multiemployer Pension Plans At September 30, 2022, approximately 45 % of our employees were covered by collective bargaining agreements and approximately 23 % of our employees are in collective bargaining agreements that are up for renewal within the next fiscal year. We contribute to various multiemployer union administered pension plans under the terms of collective bargaining agreements that provide for such plans for covered union- represented employees. The risks of participating in these multiemployer plans are different from single- employer plans in that assets contributed are pooled and may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the remaining participating employers may be required to bear the unfunded obligations of the plan. If we choose to stop participating in a multiemployer plan, we may be required to pay a withdrawal liability in part based on the underfunded status of the plan. The following table outlines our participation and contributions to multiemployer pension plans for the periods ended September 30, 2022, 2021, and 2020. The EIN / Pension Plan Number column provides the Employer Identification Number (" EIN ") and the three- digit plan number. The most recent Pension Protection Act Zone Status for 2022 and 2021 relates to the plans' two most recent fiscal year- ends, based on information received from the plans as reported on their Form 5500 Schedule MB. Among other factors, plans in the red zone are generally less than 65 percent funded and are designated as critical or critical and declining, plans in the yellow zone are less than 80 percent funded and are designated as endangered, and plans in the green zone are at least 80 percent funded. As of September 30, 2022 the New England Teamsters and Trucking Industry Pension Fund (" the NETTI Fund "), IAM National Pension, Teamsters Local 469 Pension and Local 445 Pension funds have been classified as carrying " red zone " status, meaning that the value of fund' s assets are less than 65 % of the actuarial value of the fund' s benefit obligations or have made a voluntary election. The FIP / RP Status Pending / Implemented column indicates plans for which a financial improvement plan (" FIP ") or a rehabilitation plan (" RP ") is either pending or has been implemented. Certain plans have been aggregated in the All Other Multiemployer Pension Plans line of the following table, as our participation in each of these individual plans is not significant. F- 28 For the Westchester Teamsters Pension Fund, Local 553 Pension Fund and Local 463 Pension Fund, we provided more than 5 percent of the total plan contributions from all employers for 2022, 2021 and 2020, as disclosed in the respective plan' s Form 5500. The collective bargaining agreements of these plans require contributions based on the hours worked and there are no minimum contributions required. Pension ProtectionAct ZoneStatus FIP / RP Status CompanyContributions (in thousands) Pension Fund EIN / Pension PlanNumber Pending / Implemented SurchargeImposed Expiration Dateof Collective- BargainingAgreementsNew England Teamsters and Trucking Industry Pension Fund 04- 6372430 / 001 Red Red Yes / Implemented $ 2, 605 $ 2, 563 $ 2, 659 No 9 / 30 / 22 to 8 / 31 / 27Westchester Teamsters Pension Fund 13- 6123973 / 001 Green Green N / A 1, 153 1, 100 No 1 / 31 / 24 to 12 / 31 / 24Local 553 Pension Fund 13- 6637826 / 001 Green Green N / A 2, 741 2, 841 2, 678 No 1 / 15 / 2023Local 463 Pension Fund 11- 1800729 / 001 Green Green N / A No 2 / 28 / 23 to 6 / 30 / 25IAM National Pension Fund 51- 6031295 / 002 Red Red Yes / Implemented 2, 585 2, 532 2, 822 Yes 5 / 31 / 23 to 9 / 30 / 25Teamsters Local 469 Pension Plan 22- 6172237 / 001 Red Red Yes / Implemented Yes 8 / 31 / 24Local 445 Pension Fund 13- 1864489 / 001 Red Red Yes / Implemented Yes 10 / 31 / 24All Other Multiemployer Pension Plans Total Contributions $ 9, 637 $ 9, 603 $ 9, 657 Agreement with the New England Teamsters and Trucking Industry Pension Fund In fiscal 2015, the Teamsters ratified an agreement among certain subsidiaries of the Company and the NETTI Fund, a multiemployer pension plan in which such subsidiaries participate, providing for the Company' s participating subsidiaries to withdraw from the NETTI Fund' s original employer pool and enter the NETTI Fund' s new employer pool. The NETTI Fund includes over two hundred of our current employees. The withdrawal from the original employer pool triggered an undiscounted withdrawal obligation of $ 48. 0 million that is to be paid in equal monthly installments over 30 years, or $ 1. 6 million per year. Our status in the newly- established pool of the NETTI Fund is accounted for as participation in a new multiemployer pension plan, and therefore we recognize expense based on the contractually- required contribution for each period, and we recognize a liability for any contributions due and unpaid at the end of a reporting period. As of September 30, 2022 we had $ 0. 3 million and $ 16. 2 million balances included in the captions accrued expenses and other current liabilities and other long- term liabilities, respectively, on our consolidated balance sheet representing the~~

~~remaining balance of the NETTI Fund withdrawal liability. As of September 30, 2021 we had $ 0. 2 million and $ 16. 5 million balances included in the captions accrued expenses and other current liabilities and other long- term liabilities, respectively. Based on the borrowing rates currently available to the Company for long- term financing of a similar maturity, the fair value of the NETTI Fund withdrawal liability as of September 30, 2022 and September 30, 2021 were $ 20. 2 million and $ 25. 8 million, respectively. We utilized Level 2 inputs in the fair value hierarchy of valuation techniques to determine the fair value of this liability. Defined Benefit Plans The Company has two frozen defined benefit pension plans (" the Plan "). The Company has no post- retirement benefit plans. F- 29 The following table provides the net periodic benefit cost for the period, a reconciliation of the changes in the Plan assets, projected benefit obligations, and the amounts recognized in other comprehensive income and accumulated other comprehensive income at the dates indicated using a measurement date of September 30 (in thousands): Gross Pension Net Periodic Fair Related Pension Value of Accumulated Cost in Pension Projected Other Other Income Plan Benefit Comprehensive Comprehensive Debit / (Credit) Statement Cash Assets Obligation (Income) / Loss Income Fiscal Year 2020 Beginning balance $ 66, 838 $ (65, 007) $ 15, 104 Interest cost 1, 875 (1, 875) Actual return on plan assets (6, 538) 6, 538 Employer contributions — — Benefit payments (4, 288) 4, 288 Investment and other expenses (539) Difference between actual and expected return on plan assets 4, 268 (4, 268) Anticipated expenses (334) Actuarial loss (3, 009) 3, 009 Amortization of unrecognized net actuarial loss 1, 617 (1, 617) Annual cost / change $ 1, 017 $ — 2, 250 (391) $ (2, 876) (2, 876) Ending balance $ 69, 088 $ (65, 398) $ 12, 228 Funded status at the end of the year $ 3, 690 Fiscal Year 2021 Interest cost 1, 541 (1, 541) Actual return on plan assets (678) Employer contributions — — Benefit payments (4, 429) 4, 429 Investment and other expenses (377) Difference between actual and expected return on plan assets (1, 386) 1, 386 Anticipated expenses (345) Actuarial gain 1, 184 (1, 184) Amortization of unrecognized net actuarial loss (937) Annual cost / change $ $ — (3, 751) 4, 104 $ (735) (735) Ending balance $ 65, 337 $ (61, 294) $ 11, 493 Funded status at the end of the year $ 4, 043 Fiscal Year 2022 Interest cost 1, 560 (1, 560) Actual return on plan assets 13, 658 (13, 658) Employer contributions — — Benefit payments (4, 225) 4, 225 Investment and other expenses (507) Difference between actual and expected return on plan assets (15, 200) 15, 200 Anticipated expenses — — Actuarial gain 13, 869 (13, 869) Amortization of unrecognized net actuarial loss (896) Annual cost / change $ $ — (17, 883) 17, 041 $ Ending balance $ 47, 454 $ (44, 253) $ 11, 928 Funded status at the end of the year $ 3, 201 F- 30 At September 30, 2022 the amounts included on the balance sheet in deferred charges and other assets were $ 3. 2 million, and at September 30, 2021 the amounts included on the balance sheet in deferred charges and other assets were $ 4. 0 million. For the fiscal year ended September 30, 2022, the actuarial gain was primarily due to the increase in the weighted average discount rate relating to the two frozen defined benefit plans from 2. 65 % as of September 30, 2021 to 5. 50 % as of September 30, 2022. For the fiscal years ended September 30, 2021 and September 30, 2020, the actuarial gains and losses affecting the benefit obligations were not material. The $ 11. 9 million net actuarial loss balance at September 30, 2022 for the two frozen defined benefit pension plans in accumulated other comprehensive income will be recognized and amortized into net periodic pension costs as an actuarial loss in future years. The estimated amount that will be amortized from accumulated other comprehensive income into net periodic pension cost over the next fiscal year is $ 1. 5 million. September 30, Weighted- Average Assumptions Used in the Measurement of the Company' s Benefit Obligation Discount rate at year end date 5. 50 % 2. 65 % 2. 45 % Expected return on plan assets for the year ended 3. 77 % 3. 66 % 4. 36 % Rate of compensation increase N / A N / A N / A The expected return on plan assets is determined based on the expected long- term rate of return on plan assets and the market- related value of plan assets determined using fair value. The Company' s expected long- term rate of return on plan assets is updated at least annually, taking into consideration our asset allocation, historical returns on the types of assets held, and the current economic environment. For fiscal year 2023, the Company' s assumption for return on plan assets will be 4. 6 % per annum. The discount rate used to determine net periodic pension expense for fiscal year 2022, 2021, and 2020 was 5. 50 %, 2. 65 %, and 2. 45 %, respectively. The discount rate used by the Company in determining pension expense and pension obligations reflects the yield of high quality (AA or better rating by a recognized rating agency) corporate bonds whose cash flows are expected to match the timing and amounts of projected future benefit payments. The Plan' s objectives are to have the ability to pay benefit and expense obligations when due, to maintain the funded ratio of the Plan, to maximize return within reasonable and prudent levels of risk in order to minimize contributions and charges to the profit and loss statement, and to control costs of administering the Plan and managing the investments of the Plan. The target asset allocation of the Plan (currently 90 % domestic fixed income, 7 % domestic equities and 2 % international equities and 1 % cash and cash equivalents) is based on a long- term perspective, and as the Plan gets closer to being fully funded, the allocations have been adjusted to lower volatility from equity holdings. The Company had no Level 2 or Level 3 pension plan assets during the two years ended September 30, 2022. The fair values and percentage of the Company' s pension plan assets by asset category are as follows (in thousands): September 30, Concentration ConcentrationAsset Category Level 1 Percentage Level 1 PercentageCorporate and U. S. government bond fund (1) $ 42, 921 90 % $ 59, 068 90 % U. S. large- cap equity (1) 3, 411 7 % 4, 765 7 % International equity (1) 2 % 1, 165 2 % Cash 1 % 1 % Total $ 47, 454 100 % $ 65, 337 100 % (1) Represent investments in Vanguard funds that seek to replicate the asset category description. F- 31 The Company is not obligated to make a minimum required contribution in fiscal year 2023, and currently does not expect to make an optional pension contribution. Expected benefit payments over each of the next five years will total approximately $ 3. 9 million per year. Expected benefit payments for the five years thereafter will aggregate approximately $ 16. 9 million. 15) Income Taxes The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. The CARES Act allows employers to defer the payment of the employer' s portion of Social Security taxes for period beginning March 27, 2020 and ending December 31, 2020 to years 2021 and 2022. The company elected to defer the payment of its portion of Social Security taxes through September 30, 2022 of $ 5. 2 million and recorded a related deferred tax asset of $ 1. 5 million at September 30, 2022. On December 22, 2017, the Tax Cuts and Jobs Act (the " Tax Reform Act ") was enacted into law. The Tax Reform Act allows for the full depreciation, in the year acquired, for certain fixed assets purchased between September 28, 2017 and December 31, 2022 (also known as 100 % bonus depreciation). Income tax expense is comprised of the following for the indicated periods (in thousands): Years Ended September 30, Current: Federal $ 11, 900 $ 16, 077 $ 17, 083 State 5, 019 6, 237 7, 086 Deferred Federal (2, 563) 8, 263 (2, 643) State (618) 3, 098 (901) $ 13, 738 $ 33, 675 $ 20, 625 The provision for income taxes differs from income taxes computed at the Federal statutory rate as a result of the following (in thousands): Years Ended September 30, Income from continuing operations before taxes $ 49, 026 $ 121, 412 $ 76, 543 Provision for income taxes: Tax at Federal statutory rate $ 10, 295 $ 25, 496 $ 16, 074 State taxes net of federal benefit 3, 251 7, 927 5, 224 Permanent differences Change in valuation allowance (113) Other (265) (30) (649) $ 13, 738 $ 33, 675 $ 20, 625 F- 32 The components of the net deferred taxes for the years ended September 30, 2022 and September 30, 2021 using current tax rates are as follows (in thousands): September 30, Deferred tax assets: Operating lease liabilities $ 28, 591 $ 29, 115 Net operating loss carryforwards 5, 432 5, 590 Vacation accrual 3, 050 2, 923 Pension accrual 3, 666 3, 603 Allowance for bad debts 2, 155 1, 291 Insurance accrual 1, 934 2, 020 Inventory capitalization (580) Other, net 1, 319 1, 504 Total deferred tax assets 45, 567 46, 677 Valuation allowance (4, 184) (3, 976) Net deferred tax assets $ 41, 383 $ 42, 701 Deferred tax liabilities: Operating lease right- of- use assets $ 27, 097 $ 27, 774 Property and equipment 15, 012 14, 374 Intangibles 19, 936 19, 591 Fair value of derivative instruments 1, 851 6, 864 Other, net 3, 107 3, 112 Total deferred tax liabilities $ 67, 003 $ 71, 715 Net deferred taxes $ (25, 620) $ (29, 014) In order to fully realize the net deferred tax assets, the Company' s corporate subsidiaries will need to generate future taxable income. A valuation allowance is recognized if, based on the weight of available evidence including historical tax losses, it is more likely than not that some or all of deferred tax assets will not be realized. The net change in the total valuation allowance for the fiscal year ended September 30, 2022 was $ 0. 2 million. The net change in the total valuation allowance for the fiscal year ended September 30, 2021 was $ 0. 1 million. Based upon a review of a number of factors and all available evidence, including recent historical operating performance, the expectation of sustainable earnings, and the confidence that sufficient positive taxable income will continue in all tax jurisdictions for the foreseeable future, management concludes, it is more likely than not that the Company will realize the full benefit of its deferred tax assets, net of existing valuation allowance related to State net operating loss carryforwards at September 30, 2022. As of January 1, 2022, the Company had State tax effected net operating loss carry forwards (" NOLs ") of approximately $ 1. 4 million after consideration of valuation allowances. The State NOLs, which will expire between 2023 and 2037, are generally available to offset any future taxable income in certain statesAt September 30, 2022, we did not have unrecognized income tax benefits. We file U. S. Federal income tax returns and various state and local returns. A number of years may elapse before an uncertain tax position is audited and finally resolved. For our Federal income tax returns we have four tax years~~

subject to examination. In our major state tax jurisdictions of New York, Connecticut, and Pennsylvania we have four years that are subject to examination. In the state tax jurisdiction of New Jersey we have five tax years that are subject to examination. While it is often difficult to predict the final outcome or the timing of resolution of any particular uncertain tax position, based on our assessment of many factors including past experience and interpretation of tax law, we believe that our provision for income taxes reflect the most probable outcome. This assessment relies on estimates and assumptions and may involve a series of complex judgments about future events. F- 33 16) LeasesThe Company has entered into certain operating leases for office space, vehicles and other equipment with lease terms between one to fifteen years, expiring between 2022 and 2033. Some of the Company' s real estate property lease agreements have options to extend the leases for up to ten years. A summary of total lease costs and other information is comprised of the following for the indicated periods: Years Ended September 30, (in thousands) Lease cost: Operating lease cost $ 23, 186 $ 25, 185 $ 25, 396 Short- term lease cost 1, 024 Variable lease cost 7, 400 5, 867 5, 255 Total lease cost $ 31, 610 $ 31, 878 $ 31, 426 Other information: Cash paid for amounts included in the measurement of lease liabilities Operating cash flows from operating leases $ 22, 513 $ 24, 894 $ 24, 943 Right- of- use assets obtained in exchange for new operating lease liabilities $ 16, 366 $ 15, 894 $ 20, 487 Weighted- average remaining lease term – operating leases 6. 1 years 6. 6 years 7. 1 years Weighted- average discount rate – operating leases 5. 4 % 4. 8 % 4. 9 % Maturities of noncancelable operating lease liabilities as of September 30, 2022 are as follows: September 30, (in thousands) $ 22, 024 21, 166 19, 253 16, 291 12, 155 Thereafter 25, 857 Total undiscounted lease payments 116, 746 Less imputed interest (18, 150) Total lease liabilities $ 98, 596 17) Supplemental Disclosure of Cash Flow Information Years Ended September 30, (in thousands) Cash paid during the period for: Income taxes, net $ 17, 122 $ 21, 936 $ 25, 292 Interest $ 10, 077 $ 8, 928 $ 11, 722 18) Commitments and Contingencies The Company' s operations are subject to the operating hazards and risks normally incidental to handling, storing and transporting and otherwise providing for use by consumers hazardous liquids such as home heating oil and propane. In the ordinary course of business, the Company is a defendant in various legal proceedings and litigation. The Company records a liability when it is probable that a loss has been incurred and the amount is reasonably estimable. We do not believe these matters, when considered individually or in the aggregate, could reasonably be expected to have a material adverse effect on the Company' s results of operations, financial position or liquidity. F- 34 The Company maintains insurance policies with insurers in amounts and with coverages and deductibles we believe are reasonable and prudent. However, the Company cannot assure that this insurance will be adequate to protect it from all material expenses related to current and potential future claims, legal proceedings and litigation, as certain types of claims may be excluded from our insurance coverage. If we incur substantial liability and the damages are not covered by insurance, or are in excess of policy limits, or if we incur liability at a time when we are not able to obtain liability insurance, then our business, results of operations and financial condition could be materially adversely affected. 19) Earnings per Limited Partner Units The following table presents the net income allocation and per unit data: Basic and Diluted Earnings Per Limited Partner: Years Ended September 30, (in thousands, except per unit data) Net income $ 35, 288 $ 87, 737 $ 55, 918 Less General Partners' interest in net income Net income available to limited partners 35, 007 87, 048 55, 541 Less dilutive impact of theoretical distribution of earnings * 3, 230 13, 163 6, 812 Limited Partner' s interest in net income $ 31, 777 $ 73, 885 $ 48, 729 Per unit data: Basic and diluted net income available to limited partners $ 0. 94 $ 2. 15 $ 1. 22 Less dilutive impact of theoretical distribution of earnings * 0. 09 0. 33 0. 15 Limited Partner' s interest in net income under $ 0. 85 $ 1. 82 $ 1. 07 Weighted average number of Limited Partner units outstanding 37, 384 40, 553 45, 656 * In any accounting period where the Company' s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the period were distributed, based on the terms of the Partnership agreement, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company' s overall net income or other financial results. F- 35 20) Selected Quarterly Financial Data (unaudited) Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 488, 270 $ 782, 543 $ 439, 101 $ 296, 644 $ 2, 006, 558 Gross profit for product, installation and service 139, 628 220, 073 77, 305 47, 224 484, 230 Operating income (loss) 22, 624 117, 245 (11, 496) (67, 920) 60, 453 Income (loss) before income taxes 20, 327 114, 279 (14, 353) (71, 227) 49, 026 Net income (loss) 14, 489 81, 379 (10, 587) (49, 993) 35, 288 Limited Partner interest in net income (loss) 14, 367 80, 682 (10, 494) (49, 548) 35, 007 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 32 $ 1. 75 $ (0. 29) $ (1. 36) $ 0. 85 Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 373, 320 $ 604, 115 $ 283, 100 $ 236, 551 $ 1, 497, 086 Gross profit for product, installation and service 131, 870 226, 202 70, 091 49, 491 477, 654 Operating income (loss) 54, 786 119, 695 (13, 764) (30, 517) 130, 200 Income (loss) before income taxes 52, 688 117, 316 (15, 963) (32, 629) 121, 412 Net income (loss) 37, 860 85, 164 (12, 054) (23, 233) 87, 737 Limited Partner interest in net income (loss) 37, 564 84, 483 (11, 956) (23, 043) 87, 048 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 74 $ 1. 71 $ (0. 30) $ (0. 58) $ 1. 82 (a) The sum of the quarters do not add- up to the total due to the weighting of Limited Partner Units outstanding, rounding or the theoretical effects of FASB ASC 260- 10- 45- 60 to Master Limited Partners earnings per unit. 21) Subsequent Events Quarterly Distribution Declared In October 2022, we declared a quarterly distribution of $ 0. 1525 per unit, or $ 0. 61 per unit on an annualized basis, on all Common Units with respect to the fourth quarter of fiscal 2022, paid on November 8, 2022, to holders of record on October 31, 2022. The amount of distributions in excess of the minimum quarterly distribution of $ 0. 0675, were distributed in accordance with our Partnership Agreement, subject to management incentive compensation plan. As a result, $ 5. 5 million was paid to the Common Unit holders, $ 0. 3 million to the General Partner unit holders (including $ 0. 3 million of incentive distribution as provided in our Partnership Agreement) and $ 0. 3 million to management pursuant to the management incentive compensation plan which provides for certain members of management to receive incentive distributions that would otherwise be payable to the General Partner. Common Units Repurchased and RetiredIn October and November 2022, in accordance with the Repurchase Plan, the Company repurchased and retired 0. 3 million Common Units at an average price paid of $ 8. 59 per unit. AcquisitionSubsequent to September 30, 2022, the Company purchased the customer list and assets of two heating oil dealers for an aggregate amount of approximately $ 1. 2 million. Sale of assetsOn October 25, 2022, we completed a sale of certain assets for $ 2. 7 million. Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT September 30, (in thousands) Balance Sheets ASSETS Current assets Cash and cash equivalents $ $ Prepaid expenses and other current assets Total current assets Investment in subsidiaries (a) 257, 554 277, 817 Total Assets $ 257, 971 $ 278, 215 LIABILITIES AND PARTNERS' CAPITAL Current liabilities Accrued expenses $ $ Total current liabilities Partners' capital 257, 915 278, 204 Total Liabilities and Partners' Capital $ 257, 971 $ 278, 215 (a) Investments in Star Acquisitions, Inc. and subsidiaries are recorded in accordance with the equity method of accounting. F- 37 Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT Years Ended September 30, (in thousands) Statements of Operations Revenues $ — $ — $ — General and administrative expenses 1, 588 1, 602 1, 327 Operating loss (1, 588) (1, 602) (1, 327) Net loss before equity income (1, 588) (1, 602) (1, 327) Equity income of Star Acquisitions Inc. and subs 36, 876 89, 339 57, 245 Net income $ 35, 288 $ 87, 737 $ 55, 918 F- 38 Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT Years Ended September 30, (in thousands) Statements of Cash Flows Cash flows provided by operating activities: Net cash provided by operating activities (a) $ 54, 005 $ 66, 272 $ 62, 877 Cash flows provided by investing activities: Net cash provided by investing activities — — — Cash flows used in financing activities: Distributions (23, 192) (23, 448) (24, 451) Unit repurchase (30, 817) (42, 824) (38, 431) Net cash used in financing activities (54, 009) (66, 272) (62, 882) Net decrease in cash (4) — (5) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period $ $ $ (a) Includes distributions from subsidiaries $ 54, 005 $ 66, 272 $ 62, 877 STAR GROUP, L. P. AND SUBSIDIARIES Schedule II VALUATION AND QUALIFYING ACCOUNTS Years Ended September 30, 2022, 2021, 2020 (in thousands) Year Description Balance atBeginningof Year Chargedto Costs & Expenses OtherChangesAdd (Deduct) Balance atEnd of Year Allowance for doubtful accounts $ 4, 779 $ 5, 411 $ (2, 435) (a) $ 7, 755 Allowance for doubtful accounts $ 6, 121 $ (248) $ (1, 094) (a) $ 4, 779 Allowance for doubtful accounts $ 8, 378 $ 3, 441 $ (5, 698) (a) $ 6, 121 (a) Bad debts written off (net of recoveries). Exhibit 21 Company Subsidiaries A. P. Woodson Company — District of Columbia CFS LLC — Pennsylvania Champion Energy LLC — Delaware Columbia Petroleum Transportation, LLC — Delaware Griffith Energy Services, Inc. — New York Griffith – Allied Trucking, LLC — Delaware Hoffman Fuel Company of Danbury — Delaware Meenan Holdings LLC — Delaware Meenan Oil LLC — Delaware Meenan Oil Co., L. P. — Delaware Milro Group LLC — Delaware Minnwhale LLC — New York Ortep of Pennsylvania, Inc. — Pennsylvania Petro

~~Holdings, Inc. — Minnesota Petro Plumbing Corporation — New Jersey Petro, Inc. — Delaware Petroleum Heat and Power Co., Inc. — Minnesota Region Oil Plumbing, Heating and Cooling Co., Inc. — New Jersey Richland Partners, LLC — Pennsylvania Rye Fuel Company — Delaware Star Acquisitions, Inc. — Minnesota Woodbury Insurance Co., Inc. — Connecticut Exhibit 31. 1 CERTIFICATIONS I, Jeffrey M. Woosnam, certify that: 1. I have reviewed this annual report on Form 10- K of Star Group, L. P. (" Registrant "); 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant' s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a- 15 (e) and 15d- 15 (e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a- 15 (f) and 15d- 15 (f)) for the registrant and have: (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) designed such internal controls over financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) evaluated the effectiveness of the registrant' s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) disclosed in this report any change in the registrant' s internal control over financial reporting that occurred during the registrant' s most recent fiscal quarter (the registrant' s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant' s internal control over financial reporting. 5. The registrant' s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant' s auditors and the audit committee of the registrant' s board of directors (or persons performing the equivalent functions): (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant' s ability to record, process, summarize and report financial information and; (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant' s internal control over financial reporting. Date: December 7, 2022 / s / JEFFREY M. WOOSNAM Jeffrey M. WoosnamPresident and Chief Executive OfficerStar Group, L. P. Exhibit 31. 2 I, Richard F. Ambury, certify that: 4. The registrants' other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a- 15 (e) and 15d- 15 (e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a- 15 (f) and 15d- 15 (f)) for the registrant and have: (c) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant' s ability to record, process, summarize and report financial information and; (d) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant' s internal control over financial reporting. / S / RICHARD F. AMBURY Richard F. AmburyChief Financial OfficerStar Group, L. P. Exhibit 32. 1 CERTIFICATION PURSUANT TO 18 U. S. C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES- OXLEY ACT OF 2002 In connection with the Annual Report of Star Group, L. P. (the " Company ") on Form 10- K for the year ended September 30, 2022 as filed with the Securities and Exchange Commission on the date hereof (the " Report "), I, Jeffrey M. Woosnam, President and Chief Executive Officer of the Company, certify to my knowledge pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002, following due inquiry, I believe that: (1) The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company. A signed original of this written statement required by Section 906 has been provided to Star Group, L. P. and will be retained by Star Group, L. P. and furnished to the Securities and Exchange Commission or its staff upon request. STAR GROUP, L. P. By: KESTREL HEAT, LLC (General Partner) Date: December 7, 2022 By: / s / JEFFREY M. WOOSNAM Jeffrey M. Woosnam President and Chief Executive OfficerStar Group, L. P. Exhibit 32. 2 SECTION 906 OF THE SARBANES- OXLEY ACT OF 2002 In connection with the Annual Report of Star Group, L. P. (the " Company ") on Form 10- K for the year ended September 30, 2022 as filed with the Securities and Exchange Commission on the date hereof (the " Report "), I, Richard F. Ambury, Chief Financial Officer of the Company, certify to my knowledge pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002, following due inquiry, I believe that: STAR GROUP, L. P. By: KESTREL HEAT, LLC (General Partner) Date: December 7, 2022 By: / S / RICHARD F. AMBURY Richard F. Ambury Chief Financial OfficerStar Group, L. P. v3. 22. 2. 2Document and Entity Information- USD ($) 12 Months EndedSep. 30, 2022 Nov. 30, 2022 Mar. 31, 2022Cover [Abstract] Document Type 10- K Amendment Flag false Document Period End Date Sep. 30, 2022 Document Fiscal Year Focus Document Fiscal Period Focus FY Trading Symbol SGU Title of 12 (b) Security Common Units Security Exchange Name NYSE Entity Registrant Name STAR GROUP, L. P. Entity Central Index Key Entity Tax Identification Number 06- 1437793 Current Fiscal Year End Date -- 09- 30 Entity Well- known Seasoned Issuer No Entity Current Reporting Status Yes Entity Voluntary Filers No Entity Interactive Data Current Yes Entity Incorporation, State or Country Code DE Document Annual Report true Document Transition Report false Entity File Number 001- 14129 Entity Filer Category Accelerated Filer Entity Small Business false Entity Emerging Growth Company false Entity Shell Company false Entity Common Stock, Shares Outstanding 35, 769, 700 Entity Public Float $ 366, 545, 898Entity Address, Address Line One 9 West Broad Street Entity Address, Address Line Two Suite 310 Entity Address, City or Town Stamford Entity Address, State or Province CT Entity Address, Postal Zip Code City Area Code (203) Local Phone Number 328- 7310 Auditor Name KPMG LLP Auditor Firm ID Auditor Location Stamford, CT ICFR Auditor Attestation Flag true X- DefinitionBoolean flag that is true when the XBRL content amends previously- filed or accepted submission. ReferencesNo definition available. Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionPCAOB issued Audit Firm Identifier ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorFirmId Namespace Prefix: dei_ Data Type: dei: nonemptySequenceNumberItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorLocation Namespace Prefix: dei_ Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorName Namespace Prefix: dei_ Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- DefinitionArea code of city ReferencesNo definition available. Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionCover page. ReferencesNo definition available. Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionEnd date of current fiscal year in the format -- MM- DD. ReferencesNo definition available. Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli: gMonthDayItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as an annual report. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role /~~

~~presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_DocumentAnnualReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10- Q or 10- QT statements have value Q1, Q2, and Q3 respectively, with 10- K, 10- KT or other fiscal year statements having FY. ReferencesNo definition available. Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei: fiscalPeriodItemType Balance Type: na Period Type: durationX- DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. ReferencesNo definition available. Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli: gYearItemType Balance Type: na Period Type: durationX- DefinitionFor the EDGAR submission types of Form 8- K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N- 1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY- MM- DD. ReferencesNo definition available. Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as a transition report. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Forms 10- K, 10- Q, 20- F- Number 240- Section 13- Subsection a- 1 Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe type of document being provided (such as 10- K, 10- Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word' Other'. ReferencesNo definition available. Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei: submissionTypeItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 1 such as Attn, Building Name, Street Name ReferencesNo definition available. Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 2 such as Street or Suite number ReferencesNo definition available. Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionName of the City or Town ReferencesNo definition available. Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionCode for the postal or zip code ReferencesNo definition available. Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionName of the state or province. ReferencesNo definition available. Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei: stateOrProvinceItemType Balance Type: na Period Type: durationX- DefinitionA unique 10- digit SEC- issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei: centralIndexKeyItemType Balance Type: na Period Type: durationX- DefinitionIndicate number of shares or other units outstanding of each of registrant' s classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class / interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. ReferencesNo definition available. Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionIndicate' Yes' or' No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesNo definition available. Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate if registrant meets the emerging growth company criteria. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1- 3 digits, the sequence number may contain 1- 8 digits, the optional suffix may contain 1- 4 characters, and the fields are separated with a hyphen. ReferencesNo definition available. Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei: fileNumberItemType Balance Type: na Period Type: durationX- DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non- accelerated Filer. Definitions of these categories are stated in Rule 12b- 2 of the Exchange Act. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei: filerCategoryItemType Balance Type: na Period Type: durationX- DefinitionTwo- character EDGAR code representing the state or country of incorporation. ReferencesNo definition available. Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei: edgarStateCountryItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S- T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Regulation S- T- Number 232- Section 405 Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate market value of the voting and non- voting common equity held by non- affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant' s most recently completed second fiscal quarter. ReferencesNo definition available. Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b- 2 of the Exchange Act. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionIndicates that the company is a Smaller Reporting Company (SRC). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9- digit value assigned by the IRS. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei: employerIdItemType Balance Type: na Period Type: durationX- DefinitionIndicate' Yes' or' No' if the registrant is not required to file reports pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition available. Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate' Yes' or' No' if the registrant is a well- known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10- K, 10- Q, 8- K, 20- F, 6- K, 10- K / A, 10- Q / A, 20- F / A, 6- K / A, N- CSR, N- Q, N- 1A. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Securities Act- Number 230- Section 405 Details Name: dei_EntityWellKnownSeasonedIssuer Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details~~

~~Name: dei_IcfrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei: securityTitleItemType Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection d1- 1 Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei: edgarExchangeCodeItemType Balance Type: na Period Type: durationX- DefinitionTrading symbol of an instrument as listed on an exchange. ReferencesNo definition available. Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei: tradingSymbolItemType Balance Type: na Period Type: durationCONSOLIDATED BALANCE SHEETS- USD ($) $ in Thousands Sep. 30, 2022 Sep. 30, 2021Current assets Cash and cash equivalents $ 14, 620 $ 4, 767Receivables, net of allowance of $ 7, 755 and $ 4, 779, respectively 138, 252 99, 680Inventories 83, 557 61, 183Fair asset value of derivative instruments 16, 823 26, 222Prepaid expenses and other current assets 32, 016 30, 140Assets held for sale 2, 995Total current assets 288, 263 221, 992Property and equipment, net 107, 744 99, 123Operating lease right- of- use assets 93, 435 95, 839Goodwill 254, 110 253, 398Intangibles, net 84, 510 95, 474Restricted cashCaptive insurance collateral 66, 662 69, 933Deferred charges and other assets, net 17, 501 17, 854Total assets 912, 475 853, 863Current liabilities Accounts payable 49, 061 37, 291Revolving credit facility borrowings 20, 276 8, 618Fair liability value of derivative instrumentsCurrent maturities of long- term debt 12, 375 17, 621Current portion of operating lease liabilities 17, 211 16, 446Accrued expenses and other current liabilities 125, 561 121, 221Unearned service contract revenue 62, 858 56, 972Customer credit balances 93, 555 86, 828Total current liabilities 381, 080 344, 997Long- term debt 151, 709 92, 385Long- term operating lease liabilities 81, 385 84, 019Deferred tax liabilities, net 25, 620 29, 014Other long- term liabilities 14, 766 25, 244Partners' capital Common unitholders 277, 177 295, 063General partner (3, 656) (2, 821) Accumulated other comprehensive loss, net of taxes (15, 606) (14, 038) Total partners' capital 257, 915 278, 204Total liabilities and partners' capital $ 912, 475 $ 853, 863X- DefinitionCustomer credit balances. ReferencesNo definition available. Details Name: sgu_CustomerCreditBalances Namespace Prefix: sgu_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (a))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_AccountsPayableCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124259787 & loc = d3e4428- 111522Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 45- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124259787 & loc = d3e4531- 111522 Details Name: us- gaap_AccountsReceivableNetCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 20)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_AccruedLiabilitiesCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAccumulated change in equity from transactions and other events and circumstances from non- owner sources, net of tax effect, at period end. Excludes Net Income (Loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners. Includes foreign currency translation items, certain pension adjustments, unrealized gains and losses on certain investments in debt and equity securities, other than temporary impairment (OTTI) losses related to factors other than credit losses on available- for- sale and held- to- maturity debt securities that an entity does not intend to sell and it is not more likely than not that the entity will be required to sell before recovery of the amortized cost basis, as well as changes in the fair value of derivatives related to the effective portion of a designated cash flow hedge. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30) (a) (4))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (3))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 14A- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669686- 108580Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (h) (2)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (g) (2) (ii)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 7: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 14- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e681- 108580 Details Name: us- gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (11))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (12))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section~~

~~50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (18))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599 Details Name: us- gaap_Assets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1-~~

~~Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756 Details Name: us- gaap_AssetsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_AssetsCurrentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of assets held- for- sale that are not part of a disposal group, expected to be sold within a year or the normal operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 15- Paragraph 4- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 126982154 & loc = d3e400- 110220 Details Name: us- gaap_AssetsHeldForSaleNotPartOfDisposalGroupCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (6))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 30- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124258926 & loc = SL82898722- 210454Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 320- SubTopic 10- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124260329 & loc = d3e26610- 111562Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 320- SubTopic 10- Section 50- Paragraph 2- Subparagraph (aa)- URI https: / / asc. fasb. org / extlink & oid = 126970911 & loc = d3e27161- 111563 Details Name: us- gaap_AvailableForSaleSecuritiesDebtSecurities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3044- 108585Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional netting. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 123427490 & loc = d3e31931- 109318Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 123427490 & loc = d3e31917- 109318 Details Name: us- gaap_DeferredIncomeTaxLiabilitiesNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (20))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_DeferredRevenueCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionFair value, after the effects of master netting arrangements, of a financial asset or other contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled within one year or normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 20- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 51824906 & loc = SL20225862- 175312 Details Name: us- gaap_DerivativeAssetsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled within one year or normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 20- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 51824906 & loc = SL20225862- 175312 Details Name: us- gaap_DerivativeLiabilitiesCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120154696 & loc = d3e54445- 107959Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe amount of the general partner' s ownership interest. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_GeneralPartnersCapitalAccount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount after accumulated impairment loss of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (10) (1))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 55- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 122137925 & loc = d3e14258- 109268Reference 5: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 99380562 &~~

~~loc = d3e13770- 109266Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (15))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_Goodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 3: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_InventoryNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (23))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (25))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (32))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612 Details Name: us- gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6904- 107765Reference 21: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 21)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LiabilitiesCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_LiabilitiesCurrentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of the limited partners' ownership interests. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_LimitedPartnersCapitalAccount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-~~

~~DefinitionThe carrying value as of the balance sheet date of the current portion of long- term obligations drawn from a line of credit, which is a bank' s commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short- term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short- term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (13))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (19))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LinesOfCreditCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, after unamortized (discount) premium and debt issuance costs, of long- term debt, classified as current. Includes, but not limited to, notes payable, bonds payable, debentures, mortgage loans and commercial paper. Excludes capital lease obligations. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19, 20)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LongTermDebtCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, excluding unamortized premium (discount) and debt issuance cost, of long- term debt classified as noncurrent. Excludes lease obligation. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (22))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LongTermDebtNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease, classified as noncurrent. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s right to use underlying asset under operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of noncurrent assets classified as other. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (17))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_OtherAssetsNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 24)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_OtherLiabilitiesNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe amount of ownership interest of different classes of partners in limited partnership. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_PartnersCapital Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_PartnersCapitalAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 360- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124429447 & loc = SL124453093- 239630Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage, classified as noncurrent. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = SL98516268- 108586Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3044- 108585Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 954- SubTopic 210- Section 45- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120413173 & loc = SL116631458- 115580 Details Name: us- gaap_RestrictedCashAndCashEquivalentsNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantCONSOLIDATED BALANCE SHEETS (Parenthetical)- USD ($) $ in Thousands Sep. 30, 2022 Sep. 30, 2021Statement of Financial Position [Abstract] Receivables, allowance $ 7, 755 $ 4, 779X- DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic~~

~~310- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 123577603 & loc = d3e5074- 111524Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124255206 & loc = SL82895884- 210446Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (4))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCONSOLIDATED STATEMENTS OF OPERATIONS- USD ($) shares in Thousands, $ in Thousands 12 Months EndedSep. 30, 2022 Sep. 30, 2021 Sep. 30, 2020Sales: Total sales $ 2, 006, 558 $ 1, 497, 086 $ 1, 467, 458Cost and expenses: (Increase) decrease in the fair value of derivative instruments [1] 17, 286 (36, 138) 2, 755Delivery and branch expenses 353, 517327, 910323, 373Depreciation and amortization expenses 32, 59833, 48534, 623General and administrative expenses 24, 88225, 09625, 072Finance charge income (4, 506) (2, 899) (3, 771) Operating income 60, 453130, 20092, 968Interest expense, net (10, 472) (7, 816) (9, 702) Amortization of debt issuance costs (955) (972) (999) Other loss, net (5, 724) Income before income taxes 49, 026121, 41276, 543Income tax expense 13, 73833, 67520, 625Net income 35, 28887, 73755, 918General Partner' s interest in net incomeLimited Partners' interest in net income $ 35, 007 $ 87, 048 $ 55, 541Basic and diluted income per Limited Partner Unit: [2] $ 0. 85 [3] $ 1. 82 [3] $ 1. 07Weighted average number of Limited Partner units outstanding: Weighted average number of Limited Partner units outstanding: Basic 37, 38440, 55345, 656Weighted average number of Limited Partner units outstanding: Diluted 37, 38440, 55345, 656Product Sales: Total sales $ 1, 698, 281 $ 1, 204, 319 $ 1, 186, 026Installations and services Sales: Total sales 308, 277292, 767281, 432Cost of product Cost and expenses: Cost and expenses 1, 239, 605754, 622738, 714Cost of installations and services Cost and expenses: Cost and expenses $ 282, 723 $ 264, 810 $ 253, 724 [1] Represents the change in value of unrealized open positions and expired options. [2] See Note 19- Earnings Per Limited Partner Units. [3] The sum of the quarters do not add- up to the total due to the weighting of Limited Partner Units outstanding, rounding or the theoretical effects of FASB ASC 260- 10- 45- 60 to Master Limited Partners earnings per unit. X- DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- URI https: / / asc. fasb. org / extlink & oid = 6472922 & loc = d3e499488- 122856Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 2 (a), (d))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_CostOfGoodsAndServicesSold Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe current period expense charged against earnings on long- lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_DepreciationAndAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_EarningsPerShareAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 4)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_GeneralAndAdministrativeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of income (loss) from continuing operations before deduction of income tax expense (benefit) and income (loss) attributable to noncontrolling interest, and addition of income (loss) from equity method investments. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599 Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB TOPIC 6. I. 7)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32672- 109319Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 20- Section 45- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123586238 & loc = d3e38679- 109324Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (9))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794 Details Name: us- gaap_IncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of interest revenue (income derived from investments in debt securities and on cash and cash equivalents) net of interest expense (cost of borrowed funds accounted for as interest). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599 Details Name: us- gaap_InterestRevenueExpenseNet Namespace~~

~~Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAggregate amount of net income allocated to general partners. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_NetIncomeLossAllocatedToGeneralPartners Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAggregate amount of net income allocated to limited partners. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting~~

~~Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_NetIncomeLossAllocatedToLimitedPartners Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionPer unit of ownership amount after tax of income (loss) available to outstanding limited partnership (LP) unit- holder. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_NetIncomeLossPerOutstandingLimitedPartnershipUnitBasicNetOfTax Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Excludes Selling, General and Administrative Expense. ReferencesNo definition available. Details Name: us- gaap_OperatingCostsAndExpenses Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_OperatingCostsAndExpensesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599 Details Name: us- gaap_OperatingIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of expense charged against earnings to allocate the cost of tangible and intangible assets over their remaining economic lives, classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 3)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_OtherDepreciationAndAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of income (expense) related to nonoperating activities, classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 9)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe total amount of other operating income, the components of which are not separately disclosed on the income statement, from items that are associated with the entity' s normal revenue producing operation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 1)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_OtherOperatingIncome Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 41- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 4- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130543- 203045Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130545- 203045Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- URI https: / / asc. fasb. org / extlink & oid = 6472922 & loc = d3e499488- 122856 Details Name: us- gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_RevenuesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe net change in the difference between the fair value and the carrying value, or in the comparative fair values, of derivative instruments, including options, swaps, futures, and forward contracts, held at each balance sheet date, that was included in earnings for the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_UnrealizedGainLossOnDerivatives Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1505- 109256 Details Name: us- gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace~~

~~Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256 Details Name: us- gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Details Name: srt_ProductOrServiceAxis = us- gaap_ProductMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ProductOrServiceAxis = sgu_InstallationAndServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ProductOrServiceAxis = sgu_CostOfProductMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ProductOrServiceAxis = sgu_CostOfInstallationsAndServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME- USD ($) $ in Thousands 12 Months EndedSep. 30, 2022 Sep. 30, 2021 Sep. 30, 2020Statement of Comprehensive Income [Abstract] Net income $ 35, 288 $ 87, 737 $ 55, 918Other comprehensive income: Unrealized gain (loss) on pension plan obligation (436) 2, 876Tax effect of unrealized gain (loss) on pension plan obligation (217) (782) Unrealized gain (loss) on captive insurance collateral (4, 952) (963) Tax effect of unrealized gain (loss) on captive insurance collateral 1, 043 (190) Unrealized gain (loss) on interest rate hedge 3, 607 1, 575 (1, 193) Tax effect of unrealized gain (loss) on interest rate hedge (959) (414) Total other comprehensive income (loss) (1, 568) 1, 944Total comprehensive income $ 33, 720 $ 88, 656 $ 57, 862X- DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (24))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e557- 108580Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (26))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580 Details Name: us- gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference~~

~~23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, before tax and after adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held- to- maturity) from transfer to available- for- sale. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, after adjustment, of tax expense (benefit) for unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale) and tax expense (benefit) for unrealized gain (loss) on investment in debt security measured at amortized cost (held- to- maturity) from transfer to available- for- sale. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e640- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, before tax and after reclassification, of gain (loss) from derivative instrument designated and qualifying cash flow hedge included in assessment of hedge effectiveness. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, after reclassification, of tax expense (benefit) for gain (loss) from derivative instrument designated and qualifying as cash flow hedge included in assessment of hedge effectiveness. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e640- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124442407- 227067Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32136- 110900Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (21))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 124507222 & loc = d3e1436- 108581Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32211- 110900Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6450520 & loc = d3e32583- 110901Reference 9: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124442411- 227067Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126968391~~

~~& loc = SL7669625- 108580Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (19))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263 Details Name: us- gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_OtherComprehensiveIncomeLossNetOfTaxPeriodIncreaseDecreaseAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount, before tax, after reclassification adjustment, of (increase) decrease in accumulated other comprehensive income for defined benefit plan. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (i- k)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 55- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 123450688 & loc = d3e4179- 114921 Details Name: us- gaap_OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, after reclassification adjustment, of tax (expense) benefit for (increase) decrease in accumulated other comprehensive income of defined benefit plan. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e640- 108580Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (i- k)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 19- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4569616- 111683 Details Name: us- gaap_OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_StatementOfIncomeAndComprehensiveIncomeAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCONSOLIDATED STATEMENTS OF PARTNERS' CAPITAL- USD ($) shares in Thousands, $ in Thousands Total General Partner Common Stock Accumulated Other Comprehensive Income (Loss) Beginning Balance at Sep. 30, 2019 $ 260, 840 $ (1, 968) $ 279, 709 $ (16, 901) Beginning Balance, unit at Sep. 30, 2019 47, 685 Net income 55, 918 $ 377 $ 55, 541 Unrealized gain on pension plan obligation 2, 876 2, 876Tax effect of unrealized gain on pension plan obligation (782) (782) Unrealized gain (loss) on captive insurance collateral Tax effect of unrealized gain (loss) on captive insurance collateral (190) (190) Unrealized gain (loss) on interest rate hedge (1, 193) (1, 193) Tax effect of unrealized gain (loss) on interest rate hedge Distributions (24, 451) (915) (23, 536) Retirement of units (38, 431) $ (38, 431) Retirement of units, shares (4, 357) Ending Balance at Sep. 30, 2020 255, 820 $ (2, 506) $ 273, 283 (14, 957) Ending Balance, Unit at Sep. 30, 2020 43, 328 Net income 87, 737 $ 689 $ 87, 048 Unrealized gain on pension plan obligation Tax effect of unrealized gain on pension plan obligation (217) (217) Unrealized gain (loss) on captive insurance collateral (963) (963) Tax effect of unrealized gain (loss) on captive insurance collateral Unrealized gain (loss) on interest rate hedge 1, 575 1, 575Tax effect of unrealized gain (loss) on interest rate hedge (414) (414) Distributions (23, 448) (1, 004) (22, 444) Retirement of units (42, 824) $ (42, 824) Retirement of units, shares (4, 282) Ending Balance at Sep. 30, 2021 278, 204 $ (2, 821) $ 295, 063 (14, 038) Ending Balance, Unit at Sep. 30, 2021 39, 046 Net income 35, 288 $ 281 $ 35, 007 Unrealized gain on pension plan obligation (436) (436) Tax effect of unrealized gain on pension plan obligation Unrealized gain (loss) on captive insurance collateral (4, 952) (4, 952) Tax effect of unrealized gain (loss) on captive insurance collateral 1, 043 1, 043Unrealized gain (loss) on interest rate hedge 3, 607 3, 607Tax effect of unrealized gain (loss) on interest rate hedge (959) (959) Distributions (23, 192) (1, 116) (22, 076) Retirement of units (30, 817) $ (30, 817) Retirement of units, shares (2, 954) Ending Balance at Sep. 30, 2022 $ 257, 915 $ (3, 656) $ 277, 177 $ (15, 606) Ending Balance, Unit at Sep. 30, 2022 36, 092 X- DefinitionOther comprehensive income loss pension and other postretirement benefit plans obligation tax. ReferencesNo definition available. Details Name: sgu_OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansObligationTax Namespace Prefix: sgu_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www.~~

~~xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, before tax and after adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held- to- maturity) from transfer to available- for- sale. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, after adjustment, of tax expense (benefit) for unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale) and tax expense (benefit) for unrealized gain (loss) on investment in debt security measured at amortized cost (held- to- maturity) from transfer to available- for- sale. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e640- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, before tax and after reclassification, of gain (loss) from derivative instrument designated and qualifying cash flow hedge included in assessment of hedge effectiveness. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, after reclassification, of tax expense (benefit) for gain (loss) from derivative instrument designated and qualifying as cash flow hedge included in assessment of hedge effectiveness. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e640- 108580 Details Name: us- gaap_OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, before tax, after reclassification adjustment, of (increase) decrease in accumulated other comprehensive income for defined benefit plan. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 10A- Subparagraph (i- k)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669646- 108580Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards~~

Codification- Topic 220- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = d3e637- 108580Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 55- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 123450688 & loc = d3e4179- 114921 Details Name: us- gaap_OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of ownership interest of different classes of partners in limited partnership. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_PartnersCapital Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionTotal distributions to each class of partners (i. e., general, limited and preferred partners). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_PartnersCapitalAccountDistributions Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe number of each class of partnership units outstanding at the balance sheet date. Units represent shares of ownership of the general, limited, and preferred partners. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04. 16 (a))- URI https: / / asc. fasb. org / extlink & oid = 120401414 & loc = d3e603758- 122996Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04. 16 (b))- URI https: / / asc. fasb. org / extlink & oid = 120401414 & loc = d3e603758- 122996Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB TOPIC 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_PartnersCapitalAccountUnits Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares that have been repurchased and retired during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644 Details Name: us- gaap_StockRepurchasedAndRetiredDuringPeriodShares Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of stock that has been repurchased and retired during the period. The excess of the purchase price over par value can be charged against retained earnings (once the excess is fully allocated to additional paid in capital). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_StockRepurchasedAndRetiredDuringPeriodValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationCONSOLIDATED STATEMENTS OF CASH FLOWS- USD ($) $ in Thousands 12 Months EndedSep. 30, 2022 Sep. 30, 2021 Sep. 30, 2020Cash flows provided by (used in) operating activities: Net income $ 35, 288 $ 87, 737 $ 55, 918Adjustments to reconcile net income to net cash provided by (used in) operating activities: (Increase) decrease in the fair value of derivative instruments [1] 17, 286 (36, 138) 2, 755Depreciation and amortization 33, 553 34, 457 35, 622Provision (recovery) for losses on accounts receivable 5, 411 (248) 3, 441Change in deferred taxes (3, 181) 11, 361 (3, 544) Other loss, net 5, 724Changes in operating assets and liabilities net of amounts related to acquisitions: (Increase) decrease in receivables (43, 463) (15, 171) 34, 366 (Increase) decrease in inventories (21, 105) (11, 472) 14, 588 (Increase) decrease in other assets (7, 161) 1, 529 11, 627Increase (decrease) in accounts payable 12, 036 6, 939 (3, 199) Increase in customer credit balances 5, 804 3, 054 14, 775 (Decrease) increase in other current and long- term liabilities (561) (13, 171) 3, 595Net cash provided by operating activities 33, 907 68, 877 175, 668Cash flows provided by (used in) investing activities: Capital expenditures (18, 701) (15, 083) (14, 127) Proceeds from sales of fixed assetsProceeds from sale of plumbing and propane assets 6, 093 Purchase of investments (1, 803) (1, 052) (10, 417) Acquisitions (13, 121) (40, 708) (4, 228) Net cash used in investing activities (32, 626) (50, 326) (28, 141) Cash flows provided by (used in) financing activities: Revolving credit facility borrowings 200, 177 75, 154 90, 202Revolving credit facility repayments (188, 519) (66, 536) (151, 702) Proceeds from term loan 165, 000 130, 000Loan repayments (110, 500) (13, 000) (99, 000) Distributions (23, 192) (23, 448) (24, 451) Unit repurchases (30, 817) (42, 824) (38, 431) Customer retainage payments (1, 039) (29) (514) Payments of debt issuance costs (2, 538) (12) (1, 619) Net cash provided by (used in) financing activities 8, 572 (70, 695) (95, 515) Net increase (decrease) in cash, cash equivalents and restricted cash 9, 853 (52, 144) 52, 012Cash, cash equivalents and restricted cash at beginning of period 5, 017 57, 161 5, 149Cash, cash equivalents and restricted cash at end of period $ 14, 870 $ 5, 017 $ 57, 161 [1] Represents the change in value of unrealized open positions and expired options. X- DefinitionPayments of Customer Retainage ReferencesNo definition available. Details Name: sgu_PaymentsOfCustomerRetainage Namespace Prefix: sgu_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionProceeds from sale of plumbing and propane assets. ReferencesNo definition available. Details Name: sgu_ProceedsFromSaleOfPlumbingAndPropaneAssets Namespace Prefix: sgu_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = SL98516268- 108586Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3044- 108585 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-

~~gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 230- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 123444420 & loc = d3e33268- 110906Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_DepreciationDepletionAndAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 912- SubTopic 310- Section 45- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126938201 & loc = d3e55415- 109406 Details Name: us- gaap_IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the account that represents the temporary difference that results from Income or Loss that is recognized for accounting purposes but not for tax purposes and vice versa. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInDeferredIncomeTaxes Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInInventories Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in operating assets classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of increase (decrease) in operating liabilities classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInOtherOperatingLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the total amount due within one year (or one operating cycle) from all parties, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInReceivables Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long- term credit. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 25- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3536- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income~~

~~taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of income (expense) included in net income that results in no cash inflow (outflow), classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_OtherNoncashIncomeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow to reacquire common and preferred stock. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsForRepurchaseOfEquity Namespace~~

Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long- term debt. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsOfDebtIssuanceCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCash outflow in the form of capital distributions and dividends to common shareholders, preferred shareholders and noncontrolling interests. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsOfDividends Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of a business, net of the cash acquired from the purchase. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquireBusinessesNetOfCashAcquired Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquireInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of long- lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self- constructed assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3255- 108585 Details Name: us- gaap_ProceedsFromIssuanceOfLongTermDebt Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3255- 108585Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (f))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690 Details Name: us- gaap_ProceedsFromLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow from the sale of long- lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 12- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3179- 108585 Details Name: us- gaap_ProceedsFromSaleOfPropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (5))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (f))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690 Details Name: us- gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_RepaymentsOfLongTermDebt Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe net change in the difference between the fair value and the carrying value, or in the comparative fair values, of derivative instruments, including options, swaps, futures, and forward contracts, held at each balance sheet date, that was included in earnings for the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_UnrealizedGainLossOnDerivatives Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationOrganization 12 Months Ended Sep. 30, 2022 Accounting Policies [Abstract] Organization 1) Organization Star Group, L. P. (“ Star ” the “ Company, ” “ we, ” “ us, ” or “ our ”) is a full service provider specializing in the sale of home heating and air conditioning products and services to residential and commercial home heating oil and propane customers. The Company has one reportable segment for accounting purposes. We also sell diesel fuel, gasoline and home heating oil on a delivery only basis. We believe we are the nation’ s largest retail distributor of home heating oil based upon sales volume. Including our propane locations, we serve customers in the more northern and eastern states within the Northeast, Central and Southeast U. S. regions. The Company is organized as follows: • Star is a limited partnership, which at September 30, 2022, had outstanding 36. 1 million Common Units (NYSE: “ SGU ”), representing a 99. 1 % limited partner interest in Star, and 0. 3 million general partner units, representing a 0. 9 % general partner interest in Star. Our general partner is Kestrel Heat, LLC, a Delaware limited liability company (“ Kestrel Heat ” or the “ general partner ”). The Board of Directors of Kestrel Heat (the “ Board ”) is appointed by its sole member, Kestrel Energy Partners, LLC, a Delaware limited liability company (“ Kestrel ”). • Star owns 100 % of Star Acquisitions, Inc. (“ SA ”), a Minnesota corporation, that owns 100 % of Petro Holdings, Inc. (“ Petro ”). SA and its subsidiaries are subject to Federal and state corporate income taxes. Star’ s operations are conducted through Petro and its subsidiaries. Petro is primarily a Northeast and Mid- Atlantic U. S. region retail distributor of home heating oil and propane that at September 30, 2022 served approximately 415, 900 full service residential and commercial home heating oil and propane customers and 75, 900 customers on a delivery only basis. We also sell gasoline and diesel fuel to approximately 26, 600 customers. We install, maintain, and repair heating and air conditioning equipment and to a lesser extent provide these services outside our heating oil and propane customer base including approximately 19, 400 service contracts for natural gas and other heating systems. Petroleum Heat and Power Co., Inc. (“ PH & P ”) is a wholly owned subsidiary of Star. PH & P is the borrower and Star is the guarantor of the sixth amended and restated credit agreement’ s $ 165 million five- year senior secured term loan and the $ 400 million ($ 550 million during the heating season of December through April of each year) revolving credit facility, both

~~due July 6, 2027. (See Note 13 — Long- Term Debt and Bank Facility Borrowings). X- ReferencesNo definition available. Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- URI https: / / asc. fasb. org / topic & trid = 2122149Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- URI https: / / asc. fasb. org / topic & trid = 2197479 Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies 12 Months Ended Sep. 30, 2022 Accounting Policies [Abstract] Summary of Significant Accounting Policies 2) Summary of Significant Accounting Policies Basis of Presentation The Consolidated Financial Statements include the accounts of Star Group, L. P. and its subsidiaries. All material intercompany items and transactions have been eliminated in consolidation. Comprehensive Income Comprehensive income is comprised of Net income and Other comprehensive income. Other comprehensive income consists of the unrealized gain (loss) amortization on the Company' s pension plan obligation for its two frozen defined benefit pension plans, unrealized gain (loss) on available- for- sale investments, unrealized gain (loss) on interest rate hedges and the corresponding tax effects. Use of Estimates The preparation of financial statements in accordance with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Revenue Recognition Refer to Note 3 – Revenue Recognition for revenue recognition accounting policies. Sales of petroleum products are recognized at the time of delivery to the customer and sales of heating and air conditioning equipment are recognized upon completion of installation. Revenue from repairs, maintenance and other services are recognized upon completion of the service. Payments received from customers for equipment service contracts are deferred and amortized into income over the terms of the respective service contracts, on a straight- line basis, which generally do not exceed one year. To the extent that the Company anticipates that future costs for fulfilling its contractual obligations under its service maintenance contracts will exceed the amount of deferred revenue currently attributable to these contracts, the Company recognizes a loss in current period earnings equal to the amount that anticipated future costs exceed related deferred revenues. Cost of Product Cost of product includes the cost of home heating oil, diesel, propane, kerosene, gasoline, throughput costs, barging costs, option costs, and realized gains / losses on closed derivative positions for product sales. Cost of Installations and Services Cost of installations and services includes equipment and material costs, wages and benefits for equipment technicians, dispatchers and other support personnel, subcontractor expenses, commissions and vehicle related costs. Delivery and Branch Expenses Delivery and branch expenses include wages and benefits and department related costs for drivers, dispatchers, garage mechanics, customer service, sales and marketing, compliance, credit and branch accounting, information technology, vehicle and property rental costs, insurance, weather hedge contract costs and recoveries, and operational management and support. General and Administrative Expenses General and administrative expenses include property costs, wages and benefits (including profit sharing) and department related costs for human resources, finance and corporate accounting, internal audit, administrative support and supply. Allocation of Net Income Net income for partners' capital and statement of operations is allocated to the general partner and the limited partners in accordance with their respective ownership percentages, after giving effect to cash distributions paid to the general partner in excess of its ownership interest, if any. Net Income per Limited Partner Unit Income per limited partner unit is computed in accordance with the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 260- 10- 05 Earnings Per Share, Master Limited Partnerships (EITF 03- 06), by dividing the limited partners' interest in net income by the weighted average number of limited partner units outstanding. The pro forma nature of the allocation required by this standard provides that in any accounting period where the Company' s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the periods were distributed, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company' s overall net income or other financial results. However, for periods in which the Company' s aggregate net income exceeds its aggregate distributions for such period, it will have the impact of reducing the earnings per limited partner unit, as the calculation according to this standard results in a theoretical increased allocation of undistributed earnings to the general partner. In accounting periods where aggregate net income does not exceed aggregate distributions for such period, this standard does not have any impact on the Company' s net income per limited partner unit calculation. A separate and independent calculation for each quarter and year- to- date period is performed, in which the Company' s contractual participation rights are taken into account. Cash Equivalents, Receivables, Revolving Credit Facility Borrowings, and Accounts Payable The carrying amount of cash equivalents, receivables, revolving credit facility borrowings, and accounts payable approximates fair value because of the short maturity of these instruments. Cash, Cash Equivalents, and Restricted Cash The Company considers all highly liquid investments with an original maturity of three months or less, when purchased, to be cash equivalents. At September 30, 2022, the $ 14. 9 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 14. 6 million of cash and cash equivalents and $ 0. 3 million of restricted cash. At September 30, 2021, the $ 5. 0 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 4. 8 million of cash and cash equivalents and $ 0. 3 million of restricted cash. Restricted cash represents deposits held by our captive insurance company that are required by state insurance regulations to remain in the captive insurance company as cash. Receivables and Allowance for Doubtful Accounts Accounts receivables from customers are recorded at the invoiced amounts. Finance charges may be applied to trade receivables that are more than 30 days past due, and are recorded as finance charge income. The allowance for doubtful accounts is the Company' s estimate of the amount of trade receivables that may not be collectible. The allowance is determined at an aggregate level by grouping accounts based on certain account criteria and its receivable aging. The allowance is based on both quantitative and qualitative factors, including historical loss experience, historical collection patterns, overdue status, aging trends, current and future economic conditions. The Company has an established process to periodically review current and past due trade receivable balances to determine the adequacy of the allowance. No single statistic or measurement determines the adequacy of the allowance. The total allowance reflects management' s estimate of losses inherent in its trade receivables at the balance sheet date. Different assumptions or changes in economic conditions could result in material changes to the allowance for doubtful accounts. Inventories Liquid product inventories are stated at the lower of cost and net realizable value computed on the weighted average cost method. All other inventories, representing parts and equipment are stated at the lower of cost or net realizable value using the FIFO method. Property and Equipment Property and equipment are stated at cost. Depreciation is computed over the estimated useful lives of the depreciable assets using the straight- line method. Land improvement useful lives are between ten and twenty years, buildings and leasehold improvements useful lives are between five and thirty years, fleet and other equipment useful lives are between one to fifteen years, tanks and equipment lives are between three to ten years, furniture, fixtures and office equipment useful lives are between five to ten years. Operating Lease Right- of- Use Assets and Related Lease LiabilitiesThe Company determines if an arrangement is a lease at inception. Lease liabilities are measured at the lease commencement date in an amount equal to the present value of the minimum lease payments over the lease term. Right- of- use (" ROU ") assets are recognized based on the amount of the lease liability adjusted for any lease payments made to the lessor at or before the commencement date, minus any lease incentives received, plus any initial direct costs incurred. Renewal options are included in the calculation of the ROU asset and lease liability when it is determined that they are reasonably certain of exercise. Certain of our lease arrangements contain non- lease components such as common area maintenance. We have elected to account for the lease component and its associated non- lease components as a single lease component for properties and vehicles. Leases with an initial term of 12 months or less are not recognized on our balance sheet. The Company has leases that have variable payments, including lease payments where lease payment increases are based on the percentage change in the Consumer Price Index. For such leases, payment at the lease commencement date is used to measure the ROU assets and operating lease liabilities. Changes in the index and other variable payments are expensed as incurred. The interest rate used to determine the present value of the future lease payments is our incremental borrowing rate, because the interest rate implicit in our operating leases is not readily determinable. The basis for an incremental borrowing rate is our~~

~~Term Loan, market- based yield curves and comparable debt securities. Captive Insurance CollateralThe captive insurance collateral is held by our captive insurance company in an irrevocable trust as collateral for certain workers’ compensation and automobile liability claims. The collateral is required by a third party insurance carrier that insures per claim amounts above a set deductible. If we did not deposit cash into the trust, the third party carrier would require that we issue an equal amount of letters of credit, which would reduce our availability under the sixth amended and restated credit agreement. Due to the expected timing of claim payments, the nature of the collateral agreement with the carrier, and our captive insurance company’ s source of other operating cash, the collateral is not expected to be used to pay obligations within the next twelve months. Unrealized gains and losses, net of related income taxes, are reported as accumulated other comprehensive gain (loss), except for losses from impairments which are determined to be other- than- temporary. Realized gains and losses, and declines in value judged to be other- than- temporary on available- for- sale securities are included in the determination of net income and are included in Interest expense, net, at which time the average cost basis of these securities are adjusted to fair value. Goodwill and Intangible Assets Goodwill and intangible assets include goodwill, customer lists, trade names and covenants not to compete. Goodwill is the excess of cost over the fair value of net assets in the acquisition of a company. Goodwill and intangible assets with indefinite useful lives are not amortized, but instead are annually tested for impairment. The Company has one reporting unit and performs a qualitative, and when necessary quantitative, impairment test on its goodwill annually on August 31st or more frequently if events or circumstances indicate that the value of goodwill might be impaired. We performed qualitative assessments (commonly referred to as Step 0) to evaluate whether it is more- likely- than- not (a likelihood that is more than 50 %) that goodwill has been impaired, as a basis to determine whether it is necessary to perform the two- step quantitative impairment test. This qualitative assessment includes a review of factors such as our reporting unit’ s market value compared to its carrying value, our short- term and long- term unit price performance, our planned overall business strategy compared to recent financial results, as well as macroeconomic conditions, industry and market considerations, cost factors, and other relevant Company- specific events. Goodwill impairment if any, needs to be determined if the net book value of a reporting unit exceeds its estimated fair value. If goodwill is determined to be impaired, the amount of impairment is measured based on the excess of the net book value of the goodwill over the implied fair value of the goodwill. The Company performed its annual goodwill impairment valuation in each of the periods ending August 31, 2022, 2021, and 2020, and it was determined based on each year’ s analysis that there was no goodwill impairment. Intangible assets with finite useful lives are amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment whenever changes in circumstances indicate that the assets may be impaired. The assessment for impairment requires estimates of future cash flows related to the intangible asset. To the extent the carrying value of the assets exceeds its future undiscounted cash flows, an impairment loss is recorded based on the fair value of the asset. We use amortization methods and determine asset values based on our best estimates using reasonable and supportable assumptions and projections. Key assumptions used to determine the value of these intangibles include projections of future customer attrition or growth rates, product margin increases, operating expenses, our cost of capital, and corporate income tax rates. For significant acquisitions we may engage a third party valuation firm to assist in the valuation of intangible assets of that acquisition. We assess the useful lives of intangible assets based on the estimated period over which we will receive benefit from such intangible assets such as historical evidence regarding customer churn rate. In some cases, the estimated useful lives are based on contractual terms. Customer lists are the names and addresses of an acquired company’ s customers. Based on historical retention experience, these lists are amortized on a straight- line basis over seven to ten years. Trade names are the names of acquired companies. Based on the economic benefit expected and historical retention experience of customers, trade names are amortized on a straight- line basis over three to twenty years. Business Combinations We use the acquisition method of accounting. The acquisition method of accounting requires us to use significant estimates and assumptions, including fair value estimates, as of the business combination date, and to refine those estimates as necessary during the measurement period (defined as the period, not to exceed one year, in which the amounts recognized for a business combination may be adjusted). Each acquired company’ s operating results are included in our consolidated financial statements starting on the date of acquisition. The purchase price is equivalent to the fair value of consideration transferred. Tangible and identifiable intangible assets acquired and liabilities assumed as of the date of acquisition are recorded at the acquisition date fair value. The separately identifiable intangible assets generally are comprised of customer lists, trade names and covenants not to compete. Goodwill is recognized for the excess of the purchase price over the net fair value of assets acquired and liabilities assumed. Costs that are incurred to complete the business combination such as legal and other professional fees are not considered part of consideration transferred and are charged to general and administrative expense as they are incurred. For any given acquisition, certain contingent consideration may be identified. Estimates of the fair value of liability or asset classified contingent consideration are included under the acquisition method as part of the assets acquired or liabilities assumed. At each reporting date, these estimates are remeasured to fair value, with changes recognized in earnings. Assets Held for SaleAssets held for sale at September 30, 2022 represent certain heating oil assets that the Company sold on October 25, 2022. The carrying amount of the assets held for sale included $ 2. 2 million of goodwill and $ 0. 8 million of property and equipment, net. We measure and record assets held for sale at the lower of their carrying amount or fair value less cost to sell. The carrying amounts of the assets held for sale approximated their fair value at September 30, 2022. Impairment of Long- lived Assets The Company reviews intangible assets and other long- lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. The Company determines whether the carrying values of such assets are recoverable over their remaining estimated lives through undiscounted future cash flow analysis. If such a review should indicate that the carrying amount of the assets is not recoverable, the Company will reduce the carrying amount of such assets to fair value. Finance Charge IncomeFinance charge income represents late customer payment charges and financing income from extended payment plans associated with installations. Other Income (Loss), NetOther loss of $ 5. 7 million for the year ended September 30, 2020 represents a loss on a sale of certain propane assets that were held for sale at September 30, 2020 at the lower of their carrying amount or fair value less cost to sell and were sold in fiscal 2021 at their expected value. Deferred Charges Deferred charges represent the costs associated with the issuance of the term loan and revolving credit facility and are amortized over the life of the facility. Advertising Advertising costs are expensed as they are incurred. Advertising expenses were $ 13. 0 million, $ 13. 5 million, and $ 13. 5 million, in 2022, 2021, and 2020, respectively and are recorded in delivery and branch expenses. Customer Credit Balances Customer credit balances represent payments received in advance from customers pursuant to a balanced payment plan (whereby customers pay on a fixed monthly basis) and the payments made have exceeded the charges for liquid product and other services. Environmental Costs Costs associated with managing hazardous substances and pollution are expensed on a current basis. Accruals are made for costs associated with the remediation of environmental pollution when it becomes probable that a liability has been incurred and the amount can be reasonably estimated. Liabilities are recorded in accrued expenses and other current liabilities. Self- Insurance Liability The Company self- insures a number of risks, including a portion of workers’ compensation, auto, general liability and medical liability. Self- insurance liabilities are established and periodically evaluated, based upon expectations as to what the ultimate liability may be for outstanding claims using developmental factors based upon historical claim experience, including frequency, severity, demographic factors and other actuarial assumptions, with support from a qualified third- party actuary. Liabilities are recorded in accrued expenses and other current liabilities. Income Taxes At a special meeting held October 25, 2017, unitholders voted in favor of proposals to have the Company be treated as a corporation effective November 1, 2017, instead of a partnership, for federal income tax purposes (commonly referred to as a “ check- the- box ” election) along with amendments to our Partnership Agreement to effect such changes in income tax classification. For corporate subsidiaries of the Company, a consolidated Federal income tax return is filed. The accompanying financial statements are reported on a fiscal year, however, the Company and its Corporate subsidiaries file Federal and State income tax returns on a calendar year. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amount of assets and liabilities and their respective tax bases and operating loss carry- forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is recognized if, based on the weight of available evidence including historical tax losses, it is more likely than not that some or all of deferred tax assets will not be realized. The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50 % likely of being realized. Changes in recognition or~~

~~measurement are reflected in the period in which the change in judgment occurs. Our continuing practice is to recognize interest and penalties related to income tax matters as a component of income tax expense. Sales, Use and Value Added Taxes Taxes are assessed by various governmental authorities on many different types of transactions. Sales reported for product, installations and services exclude taxes. Derivatives and Hedging Derivative instruments are recorded at fair value and included in the consolidated balance sheet as assets or liabilities. The Company has elected not to designate its commodity derivative instruments as hedging instruments but rather as economic hedges whose changes in fair value of the derivative instruments are recognized in our statement of operations in the caption (Increase) decrease in the fair value of derivative instruments. Depending on the risk being economically hedged, realized gains and losses are recorded in cost of product, cost of installations and services, or delivery and branch expenses. The Company has designated its interest rate swap agreements as cash flow hedging derivatives. To the extent these derivative instruments are effective and the accounting standard' s documentation requirements have been met, changes in fair value are recognized in other comprehensive income (loss) until the underlying hedged item is recognized in earnings. Fair Value Valuation ApproachThe Company uses valuation approaches that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels (see Note 7 to the consolidated financial statements): • Level 1 inputs: Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the reporting entity at the measurement date. • Level 2 inputs: Other than quoted prices included in Level 1 inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability. • Level 3 inputs: Unobservable inputs for the asset or liability used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at measurement date. Weather Hedge Contract To partially mitigate the effect of weather on cash flows, the Company has used weather hedge contracts for a number of years. Weather hedge contracts are recorded in accordance with the intrinsic value method defined by the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 815- 45- 15 Derivatives and Hedging, Weather Derivatives (EITF 99- 2). The premium paid is included in the caption prepaid expenses and other current assets in the accompanying balance sheets and amortized over the life of the contract, with the intrinsic value method applied at each interim period. The Company entered into weather hedge contracts for fiscal year 2023. The hedge period runs from November 1 through March 31, taken as a whole. The " Payment Thresholds, " or strikes, are set at various levels and are referenced against degree days for the prior ten year average. The maximum that the Company can receive is $ 12. 5 million per year. In addition, we are obligated to make an annual payment capped at $ 5. 0 million if degree days exceed the Payment Threshold. For fiscal 2022 and 2021, we had weather hedge contracts with similar payment thresholds and terms. The temperatures experienced during the fiscal 2022 and 2021, were warmer than the strikes in the weather hedge contracts. As a result in fiscal 2022 and 2021, the Company reduced delivery and branch expenses for the gains realized under those contracts by $ 1. 1 million and $ 3. 4 million, respectively. The amounts payable by the counterparties under the weather hedge contracts were received in full in April 2022 and April 2021, respectively. Pension plansThe Company has two frozen defined benefit pension plans (" the Plan "). The Company has no post- retirement benefit plans. The Company estimates the rate of return on plan assets, the discount rate used to estimate the present value of future benefit obligations and the expected cost of future health care benefits in determining its annual pension and other postretirement benefit cost. Effective September 30, 2022, the Company adopted the Society of Actuaries 2022 Mortality Tables Report and Improvement Scale, which updated the mortality assumptions that private defined benefit retirement plans in the United States use in the actuarial valuations that determine a plan sponsor' s pension obligations. The updated mortality data reflects higher mortality improvement than assumed in the Society of Actuaries 2020 Mortality Table Report and Improvement Scale, and affected plans generally expect the value of the actuarial obligations to increase, depending on the specific demographic characteristics of the plan participants and the types of benefits. The Company believes that the assumptions utilized in recording its obligations under its plans are reasonable based on its experience and market conditions. Recently Adopted Accounting Pronouncements The Company did not adopt new standards in fiscal 2022 that have a material impact on its consolidated financial statements and related disclosures. Recently Issued Accounting Pronouncements In October 2021, the FASB issued ASU No. 2021- 08, Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires accounting for contract assets and liabilities from contracts with customers in a business combination to be accounted for in accordance with ASC No. 606. The standard is effective for fiscal years beginning after December 15, 2022. The Company has not determined the timing of adoption, but does not expect ASU 2021- 08 to have a material impact on its consolidated financial statements and related disclosures. X- ReferencesNo definition available. Details Name: us- gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18726- 107790Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- URI https: / / asc. fasb. org / topic & trid = 2122369 Details Name: us- gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationRevenue Recognition 12 Months Ended Sep. 30, 2022 Revenue from Contract with Customer [Abstract] Revenue Recognition 3) Revenue RecognitionThe following disaggregates our revenue by major sources for the years ended September 30, 2022, 2021 and 2020: Years Ended September 30, (in thousands) Petroleum Products: Home heating oil and propane $ 1, 170, 552 $ 881, 526 $ 924, 421 Motor fuel and other petroleum products 527, 729 322, 793 261, 605 Total petroleum products 1, 698, 281 1, 204, 319 1, 186, 026 Installations and Services: Equipment installations 121, 023 110, 475 101, 699 Equipment maintenance service contracts 121, 623 118, 546 120, 388 Billable call services 65, 631 63, 746 59, 345 Total installations and services 308, 277 292, 767 281, 432 Total Sales $ 2, 006, 558 $ 1, 497, 086 $ 1, 467, 458 Performance ObligationsPetroleum product revenues consist of home heating oil and propane as well as diesel fuel and gasoline. Revenues from petroleum products are recognized at the time of delivery to the customer when control is passed from the Company to the customer. Revenue is measured as the amount of consideration we expect to receive in exchange for transferring control of the petroleum products. Approximately 95 % of our full service residential and commercial home heating oil customers automatically receive deliveries based on prevailing weather conditions. We offer several pricing alternatives to our residential home heating oil customers, including a variable price (market based) option and a price- protected option, the latter of which either sets the maximum price or a fixed price that a customer will pay. Equipment maintenance service contracts primarily cover heating, air conditioning, and natural gas equipment. We generally do not sell equipment maintenance service contracts to heating oil customers that do not take delivery of product from us. The service contract period of our equipment maintenance service contracts is generally one year or less. Revenues from equipment maintenance service contracts are recognized into income over the terms of the respective service contracts, on a straight- line basis. Our obligation to perform service is consistent through the duration of the contracts, and the straight- line basis of recognition is a faithful depiction of the transfer of our services. To the extent that the Company anticipates that future costs for fulfilling its contractual obligations under its equipment service contracts will exceed the amount of deferred revenue currently attributable to these contracts, the Company recognizes a loss in current period earnings equal to the amount that anticipated future costs exceed related deferred revenues. Revenue from billable call services (repairs, maintenance and other services) and equipment installations (heating, air conditioning, and natural gas equipment) are recognized at the time that the work is performed. Our standard payment terms are generally 30 days. Sales reported for product, installations and services exclude taxes assessed by various governmental authorities. Contract CostsWe have elected to recognize incremental costs of obtaining a contract, other than new residential product and equipment maintenance service contracts, as an expense when incurred when the amortization period of the asset that we otherwise would have recognized is one year or less. We recognize an asset for incremental commission expenses paid to sales personnel in conjunction with obtaining new residential customer product and equipment maintenance service contracts. We defer these costs only when we have determined the commissions are, in fact, incremental and would not have been incurred absent the customer contract. Costs to obtain a contract are amortized and recorded ratably as delivery and branch expenses over the period representing the transfer of goods or services to which the assets relate. Costs to obtain new residential product and equipment~~

~~maintenance service contracts are amortized as expense over the estimated customer relationship period of approximately five years. Deferred contract costs are classified as current or non- current within “ Prepaid expenses and other current assets ” and “ Deferred charges and other assets, net, ” respectively. At September 30, 2022 the amount of deferred contract costs included in “ Prepaid expenses and other current assets ” and “ Deferred charges and other assets, net ” was $ 3. 4 million and $ 5. 6 million, respectively. At September 30, 2021 the amount of deferred contract costs included in “ Prepaid expenses and other current assets ” and “ Deferred charges and other assets, net ” was $ 3. 4 million and $ 5. 7 million, respectively. For the years ended September 30, 2022 and September 30, 2021 we recognized expense of $ 3. 9 million and $ 3. 9 million, respectively, associated with the amortization of deferred contract costs within delivery and branch expenses in the Consolidated Statement of Operations. We recognize an impairment charge to the extent the carrying amount of a deferred cost exceeds the remaining amount of consideration we expect to receive in exchange for the petroleum products and services related to the cost, less the expected costs related directly to providing those petroleum products and services that have not yet been recognized as expenses. There have been no impairment charges recognized for the twelve months ended September 30, 2022, September 30, 2021 and September 30, 2020. Allocation of Transaction Price to Separate Performance ObligationsOur contracts with customers often include distinct performance obligations to transfer products and perform equipment maintenance services to a customer that are accounted for separately. Judgment is required to determine the stand- alone selling price for each distinct performance obligation for the purpose of allocating the transaction price to separate performance obligations. We determine the stand- alone selling price using information that may include market conditions and other observable inputs and typically have more than one stand- alone selling price for petroleum products and equipment maintenance services due to the stratification of those products and services by geography and customer characteristics. Contract Liability BalancesThe Company has contract liabilities for advanced payments received from customers for future oil deliveries (primarily amounts received from customers on “ smart pay ” budget payment plans in advance of oil deliveries) and obligations to service customers with equipment maintenance service contracts. Approximately 32 % of our residential customers take advantage of our “ smart pay ” budget payment plan under which their estimated annual oil and propane deliveries and service contract billings are paid for in a series of equal monthly installments. Our “ smart pay ” budget payment plans are annual and generally begin outside of the heating season. We generally have received advanced amounts from customers on “ smart pay ” budget payment plans prior to the heating season, which are reduced as oil deliveries are made. For customers that are not on “ smart pay ” budget payment plans, we generally receive the full contract amount for equipment service contracts with customers at the outset of the contracts. Contract liabilities are recognized straight- line over the service contract period, generally one- year or less. As of September 30, 2022 and September 30, 2021 the Company had contract liabilities of $ 152. 1 million and $ 141. 6 million, respectively. During the year ended September 30, 2022 the Company recognized $ 130. 4 million of revenue that was included in the September 30, 2021 contract liability balance. During the year ended September 30, 2021 the Company recognized $ 128. 5 million of revenue that was included in the September 30, 2020 contract liability balance. Receivables and Allowance for Doubtful AccountsChanges in the allowance for credit losses are as follows: (in thousands) Credit Loss Allowance Balance at September 30, 2021 $ 4, 779 Current period provision 5, 411 Write- offs, net and other (2, 435) Balance as of September 30, 2022 $ 7, 755 X- ReferencesNo definition available. Details Name: us- gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- URI https: / / asc. fasb. org / topic & trid = 49130388Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130551- 203045Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 13- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130556- 203045Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 12- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130554- 203045Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130550- 203045Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 12- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130554- 203045Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 12- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130554- 203045Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 12- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130554- 203045Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130558- 203045Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 12- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130554- 203045 Details Name: us- gaap_RevenueFromContractWithCustomerTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationQuarterly Distribution of Available Cash 12 Months Ended Sep. 30, 2022 Quarterly Financial Information Disclosure [Abstract] Quarterly Distribution of Available Cash 4) Quarterly Distribution of Available Cash The Company' s Partnership Agreement provides that beginning October 1, 2008, the minimum quarterly distributions on the common units will start accruing at the rate of $ 0. 0675 per quarter ($ 0. 27 on an annual basis). In general, the Company intends to distribute to its partners on a quarterly basis, all of its available cash, if any, in the manner described below. “ Available cash ” generally means, for any of its fiscal quarters, all cash on hand at the end of that quarter, less the amount of cash reserves that are necessary or appropriate in the reasonable discretion of the general partners to: • provide for the proper conduct of the Company' s business including acquisitions and debt payments; • comply with applicable law, any of its debt instruments or other agreements; or • provide funds for distributions to the common unitholders during the next four quarters, in some circumstances. Available cash will generally be distributed as follows: • first, 100 % to the common units, pro rata, until the Company distributes to each common unit the minimum quarterly distribution of $ 0. 0675; • second, 100 % to the common units, pro rata, until the Company distributes to each common unit any arrearages in payment of the minimum quarterly distribution on the common units for prior quarters; • third, 100 % to the general partner units, pro rata, until the Company distributes to each general partner unit the minimum quarterly distribution of $ 0. 0675; • fourth, 90 % to the common units, pro rata, and 10 % to the general partner units, pro rata (subject to the Management Incentive Plan), until the Company distributes to each common unit the first target distribution of $ 0. 1125; and • thereafter, 80 % to the common units, pro rata, and 20 % to the general partner units, pro rata. The Company is obligated to meet certain financial covenants under the sixth amended and restated credit agreement. The Company must maintain excess availability of at least 15 % of the revolving commitment then in effect and a fixed charge coverage ratio of 1. 15 in order to make any distributions to unitholders. (See Note 13 — Long- Term Debt and Bank Facility Borrowings) For fiscal 2022, 2021, and 2020, cash distributions declared per common unit were $ 0. 590, $ 0. 550, and $ 0. 515, respectively. For fiscal 2022, 2021, and 2020, $ 1. 0 million, $ 0. 9 million, and $ 0. 8 million, respectively, of incentive distributions were paid to the general partner, exclusive of amounts paid subject to the Management Incentive Plan. X- DefinitionQuarterly distribution of available cash [text block]. ReferencesNo definition available. Details Name: sgu_QuarterlyDistributionOfAvailableCashTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCommon Unit Repurchase Plans and Retirement 12 Months Ended Sep. 30, 2022 Equity [Abstract] Common Unit Repurchase Plans and Retirement 5) Common Unit Repurchase Plans and Retirement In July 2012, the Board~~

~~adopted a plan to repurchase certain of the Company' s Common Units (the " Repurchase Plan "). Through August 2022, the Company had repurchased approximately 19. 9 million Common Units under the Repurchase Plan. In August 2022, the Board authorized an increase of the number of Common Units that remained available for the Company to repurchase from 0. 4 million to a total of 1. 7 million, of which, 1. 4 million were available for repurchase in open market transactions and 0. 3 million were available for repurchase in privately- negotiated transactions. There is no guarantee of the number of units that will be purchased under the Repurchase Plan and the Company may discontinue purchases at any time. The Repurchase Plan does not have a time limit. The Board may also approve additional purchases of units from time to time in private transactions. The Company' s repurchase activities take into account SEC safe harbor rules and guidance for issuer repurchases. All of the Common Units purchased under the Repurchase Plan will be retired. Under the Credit Agreement dated July 6, 2022, in order to repurchase Common Units we must maintain Availability (as defined in the amended and restated credit agreement) of $ 60 million, 15 % of the facility size of $ 400 million (assuming no borrowings under the seasonal advance) on a historical pro forma and forward- looking basis, and a fixed charge coverage ratio of not less than 1. 15 measured as of the date of repurchase or distribution. (See Note 13 — Long- Term Debt and Bank Facility Borrowings). The following table shows repurchases under the Repurchase Plan. (in thousands, except per unit amounts) Period Total Numberof UnitsPurchased Average PricePaid per Unit (a) Total Numberof UnitsPurchased asPart ofPubliclyAnnouncedPlans orPrograms Maximum Numberof Units that MayYet Be Purchased Fiscal year 2012 to 2021 total 21, 979 $ 8. 60 17, 504 2, 848 First quarter fiscal year 2022 total 1, 104 $ 10. 65 2, 157 (b) Second quarter fiscal year 2022 total $ 10. 50 1, 165 Third quarter fiscal year 2022 total $ 10. 52 July 2022 $ 9. 73 August 2022 $ 9. 78 1, 686 (c) September 2022 $ 8. 89 1, 557 Fourth quarter fiscal year 2022 total $ 9. 46 1, 557 Fiscal year 2022 total 2, 954 $ 10. 43 2, 541 1, 557 October 2022 $ 8. 45 1, 403 November 2022 $ 8. 71 1, 236 (d) (a) Amounts include repurchase costs. (b) On December 30, 2021, the Company purchased 0. 4 million Common Units in a private transaction for aggregate consideration of approximately $ 4. 4 million. The approved purchase was made outside of the Company' s unit repurchase plan. (c) In August 2022, the Board authorized an increase in the number of Common Units available for repurchase in open market transactions from 0. 2 million to 1. 4 million. (d) Of the total available for repurchase, approximately 1. 0 million are available for repurchase in open market transactions and 0. 3 million are available for repurchase in privately- negotiated transactions. X- ReferencesNo definition available. Details Name: us- gaap_EquityAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for the formation, structure, control and ownership of the partnership. Disclosures related to accounts comprising partners' capital. Includes balances of general partners' capital account, limited partners' capital account, preferred partners' capital account and total partners' capital account and units outstanding; accumulated other comprehensive income; amount and nature of changes to amount of partner' s capital and units outstanding by class, rights and privileges for each class of units; distribution policies and distributions paid by unit class; impact of and correction of an error in previously issued financial statements; limitations of partners' liability; redemption, conversion and distribution policies; and deferred compensation related to the issuance of units. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- URI https: / / asc. fasb. org / topic & trid = 2208762 Details Name: us- gaap_PartnersCapitalNotesDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationCaptive Insurance Collateral 12 Months Ended Sep. 30, 2022 Investments, Debt and Equity Securities [Abstract] Captive Insurance Collateral 6) Captive Insurance Collateral The Company considers all of its captive insurance collateral to be Level 1 available- for- sale investments. Investments at September 30, 2022 consist of the following (in thousands): Amortized Cost Gross Unrealized Gain Gross Unrealized (Loss) Fair Value Cash and Receivables $ 1, 838 $ — $ — $ 1, 838 U. S. Government Sponsored Agencies 48, 473 — (3, 052) 45, 421 Corporate Debt Securities 20, 322 — (919) 19, 403 Total $ 70, 633 $ — $ (3, 971) $ 66, 662 Investments at September 30, 2021 consist of the following (in thousands): Amortized Cost Gross Unrealized Gain Gross Unrealized (Loss) Fair Value Cash and Receivables $ $ — $ — $ U. S. Government Sponsored Agencies 51, 632 (53) 51, 687 Corporate Debt Securities 16, 302 (18) 17, 202 Foreign Bonds and Notes — Total $ 68, 951 $ 1, 053 $ (71) $ 69, 933 Maturities of investments were as follows at September 30, 2022 (in thousands): Net Carrying Amount Due within one year $ 2, 829 Due after one year through five years 63, 833 Due after five years through ten years — Total $ 66, 662 X- ReferencesNo definition available. Details Name: us- gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for investments in certain debt and equity securities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 320- URI https: / / asc. fasb. org / subtopic & trid = 2209399Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 320- URI https: / / asc. fasb. org / subtopic & trid = 2324412Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 320- URI https: / / asc. fasb. org / topic & trid = 2196928Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 940- SubTopic 320- URI https: / / asc. fasb. org / subtopic & trid = 2176304Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher SEC- Name Regulation S- K (SK)- Number 229- Section 1403- Paragraph (b) Details Name: us- gaap_InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationDerivatives and Hedging- Disclosures and Fair Value Measurements 12 Months Ended Sep. 30, 2022 Derivative Instruments and Hedging Activities Disclosure [Abstract] Derivatives and Hedging- Disclosures and Fair Value Measurements 7) Derivatives and Hedging — Disclosures and Fair Value Measurements The Company uses derivative instruments such as futures, options and swap agreements in order to mitigate exposure to market risk associated with the purchase of home heating oil for price- protected customers, physical inventory on hand, inventory in transit, priced purchase commitments and internal fuel usage. FASB ASC 815- 10- 05 Derivatives and Hedging, established accounting and reporting standards requiring that derivative instruments be recorded at fair value and included in the consolidated balance sheet as assets or liabilities, along with qualitative disclosures regarding the derivative activity. The Company has elected not to designate its commodity derivative instruments as hedging derivatives, but rather as economic hedges whose change in fair value is recognized in its statement of operations in the line item (Increase) decrease in the fair value of derivative instruments. Depending on the risk being economically hedged, realized gains and losses are recorded in cost of product, cost of installations and services, or delivery and branch expenses. As of September 30, 2022, to hedge a substantial majority of the purchase price associated with heating oil gallons anticipated to be sold to its price- protected customers, the Company held the following derivative instruments that settle in future months to match anticipated sales: 7. 5 million gallons of swap contracts with a notional value of $ 20. 6 million and a fair value of $ (0. 3) million, 36. 3 million gallons of call options with a notional value of $ 101. 4 million and a fair value of $ 19. 2 million, 3. 2 million gallons of put options with a notional value of $ 7. 6 million and a fair value of $ 0. 5 million, and 38. 6 million net gallons of synthetic call options with an average notional value of $ 126. 7 million and a fair value of $ (1. 8) million. To hedge the inter- month differentials for its price- protected customers, its physical inventory on hand and inventory in transit, the Company, as of September 30, 2022, had 6. 7 million gallons of short future contracts that settle daily with a notional value of $ 22. 1 million and a fair value of $ 1. 0 million and 14. 7 gallons of swap contracts that settle daily with a notional value of $ 55. 2 million and a fair value of $ 2. 0 million. To hedge its internal fuel usage and other related activities for fiscal 2023, the Company, as of September 30, 2022, had 5. 2 million gallons of swap contracts with a notional value of $ 15. 1 million and a fair value of $ (1. 1) million that settle in future months. As of September 30, 2021, to hedge a substantial majority of the purchase price associated with heating oil gallons anticipated to be sold to its price- protected customers, the Company held the following derivative instruments that settle in future months to match anticipated sales: 11. 8 million gallons of swap contracts with a notional value of $ 22. 9 million and a fair value of $ 1. 4 million, 7. 8 million gallons of call options with a notional value of $ 18. 9 million and a fair value of $ 1. 2 million, 4. 4 million gallons of put options with a notional value of $ 5. 8 million and a fair value of less than $ 0. 1 million, and 74. 2 million net gallons of synthetic call options with an average notional value of $ 143. 2 million and a fair value of $ 23. 7 million. To hedge the inter- month differentials for its price- protected customers, its physical inventory on hand and inventory in transit, the Company, as of September 30, 2021, had 3. 8 million gallons of purchased long future contracts that settle daily with a notional value of $ 5. 4 million and a fair value of $ 3. 4 million, and 21. 0 million gallons of short future contracts that settle daily with a notional value of $ 42. 1 million and a fair value of $ (6. 8) million. To hedge its internal fuel usage and other related activities for fiscal 2022, the Company, as of September 30, 2021, had 6. 8~~

~~million gallons of call options and swap contracts with a notional value of $ 13. 8 million and a fair value of $ 1. 5 million that settle in future months. As of September 30, 2022, the Company has interest rate swap agreements in order to mitigate exposure to market risk associated with variable rate interest on $ 54. 0 million, or 33 %, of its long term debt. The Company has designated its interest rate swap agreements as cash flow hedging derivatives. To the extent these derivative instruments are effective and the accounting standard' s documentation requirements have been met, changes in fair value are recognized in other comprehensive income until the underlying hedged item is recognized in earnings. As of September 30, 2022 the fair value of the swap contracts was $ 2. 0 million. As of September 30, 2021, the notional value of the swap contracts was $ 59. 0 million and the fair value of the swap contracts was $ (1. 6) million. We utilized Level 2 inputs in the fair value hierarchy of valuation techniques to determine the fair value of the swap contracts. The Company' s derivative instruments are with the following counterparties: Bank of America, N. A., Bank of Montreal, Cargill, Inc., Citibank, N. A., JPMorgan Chase Bank, N. A., Key Bank, N. A., Toronto- Dominion Bank and Wells Fargo Bank, N. A. The Company assesses counterparty credit risk and considers it to be low. We maintain master netting arrangements that allow for the non- conditional offsetting of amounts receivable and payable with counterparties to help manage our risks and record derivative positions on a net basis. The Company generally does not receive cash collateral from its counterparties and does not restrict the use of cash collateral it maintains at counterparties. At September 30, 2022, the aggregate cash posted as collateral in the normal course of business at counterparties was $ 1. 3 million. Positions with counterparties who are also parties to our credit agreement are collateralized under that facility. As of September 30, 2022, we did not have to provide collateral for our hedge positions and payable amounts under the credit facility. The Company' s Level 1 derivative assets and liabilities represent the fair value of commodity contracts used in its hedging activities that are identical and traded in active markets. The Company' s Level 2 derivative assets and liabilities represent the fair value of commodity and interest rate contracts used in its hedging activities that are valued using either directly or indirectly observable inputs, whose nature, risk and class are similar. No significant transfers of assets or liabilities have been made into and out of the Level 1 or Level 2 tiers. All derivative instruments were non- trading positions and were either a Level 1 or Level 2 instrument. The Company had no Level 3 derivative instruments. The fair market value of our Level 1 and Level 2 derivative assets and liabilities are calculated by our counter- parties and are independently validated by the Company. The Company' s calculations are, for Level 1 derivative assets and liabilities, based on the published New York Mercantile Exchange (" NYMEX ") market prices for the commodity contracts open at the end of the period. For Level 2 derivative assets and liabilities the calculations performed by the Company are based on a combination of the NYMEX published market prices and other inputs, including such factors as present value, volatility and duration. The Company had no assets or liabilities that are measured at fair value on a nonrecurring basis subsequent to their initial recognition. The Company' s commodity financial assets and liabilities measured at fair value on a recurring basis are listed on the following table. (In thousands) Fair Value Measurements atReporting Date Using: Derivatives Not Designatedas Hedging Instruments Quoted Pricesin ActiveMarkets forIdentical Assets SignificantOtherObservableInputs Under FASB ASC 815- 10 Balance Sheet Location Total Level 1 Level 2 Asset Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ 51, 134 $ — $ 51, 134 Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net 2, 094 — 2, 094 Commodity contract assets at September 30, 2022 $ 53, 228 $ — $ 53, 228 Liability Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ (34, 494) $ — $ (34, 494) Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net (743) — (743) Commodity contract liabilities at September 30, 2022 $ (35, 237) $ — $ (35, 237) Asset Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ 29, 360 $ — $ 29, 360 Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net 2, 023 — 2, 023 Commodity contract assets at September 30, 2021 $ 31, 383 $ — $ 31, 383 Liability Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ (3, 138) $ — $ (3, 138) Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net (463) — (463) Commodity contract liabilities at September 30, 2021 $ (3, 601) $ — $ (3, 601) The Company' s commodity derivative assets (liabilities) offset by counterparty and subject to an enforceable master netting arrangement are listed on the following table. (In thousands) Gross Amounts Not Offset in theStatement of Financial Position Offsetting of Financial Assets (Liabilities) and Derivative Assets (Liabilities) GrossAssetsRecognized GrossLiabilitiesOffsetin theStatementof FinancialPosition Net Assets (Liabilities) Presentedin theStatement ofFinancialPosition FinancialInstruments CashCollateralReceived NetAmount Fair asset value of derivative instruments $ 47, 784 $ (30, 961) $ 16, 823 $ — $ — $ 16, 823 Long- term derivative assets included in deferred charges and other assets, net 2, 094 (743) 1, 351 — — 1, 351 Fair liability value of derivative instruments 3, 350 (3, 533) (183) — — (183) Total at September 30, 2022 $ 53, 228 $ (35, 237) $ 17, 991 $ — $ — $ 17, 991 Fair asset value of derivative instruments $ 29, 360 $ (3, 138) $ 26, 222 $ — $ — $ 26, 222 Long- term derivative assets included in deferred charges and other assets, net 2, 023 (463) 1, 560 — — 1, 560 Total at September 30, 2021 $ 31, 383 $ (3, 601) $ 27, 782 $ — $ — $ 27, 782 (In thousands) The Effect of Derivative Instruments on the Statement of Operations Amount of (Gain) or Loss Recognized Years Ended September 30, Derivatives NotDesignated as HedgingInstruments Under FASB ASC 815- 10 Location of (Gain) or Loss Recognized inIncome on Derivative Commodity contracts Cost of product (a) $ (34, 523) $ 2, 395 $ 10, 462 Commodity contracts Cost of installations and service (a) $ (1, 555) $ (359) $ Commodity contracts Delivery and branch expenses (a) $ (3, 423) $ $ 1, 634 Commodity contracts (Increase) / decrease in the fair value of derivative instruments (b) $ 17, 286 $ (36, 138) $ 2, 755 (a) Represents realized closed positions and includes the cost of options as they expire. (b) Represents the change in value of unrealized open positions and expired options. X- ReferencesNo definition available. Details Name: us- gaap_DerivativeInstrumentsAndHedgingActivitiesDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for derivative instruments and hedging activities including, but not limited to, risk management strategies, non- hedging derivative instruments, assets, liabilities, revenue and expenses, and methodologies and assumptions used in determining the amounts. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- URI https: / / asc. fasb. org / topic & trid = 2229140Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 50- Paragraph 5- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126731327 & loc = d3e90205- 114008 Details Name: us- gaap_DerivativeInstrumentsAndHedgingActivitiesDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationInventories 12 Months Ended Sep. 30, 2022 Inventory Disclosure [Abstract] Inventories 8) Inventories The Company' s product inventories are stated at the lower of cost and net realizable value computed on the weighted average cost method. All other inventories, representing parts and equipment are stated at the lower of cost and net realizable value using the FIFO method. The components of inventory were as follows (in thousands): September 30, Product $ 58, 727 $ 37, 890 Parts and equipment 24, 830 23, 293 Total inventory $ 83, 557 $ 61, 183 Product inventories were comprised of 15. 8 million gallons and 19. 0 million gallons on September 30, 2022 and September 30, 2021, respectively. The Company has market price based product supply contracts for approximately 213. 8 million gallons of home heating oil and propane, and 49. 9 million gallons of diesel and gasoline, which it expects to fully utilize to meet its requirements over the next twelve months. During fiscal 2022, Global Companies LLC and Motiva Enterprises LLC provided approximately 17 % and 14 % of our petroleum product purchases, respectively. During fiscal 2021, Motiva Enterprises LLC and Global Companies LLC provided approximately 12 % each of our petroleum product purchases. X- ReferencesNo definition available. Details Name: us- gaap_InventoryDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- URI https: / / asc. fasb. org / topic & trid = 2126998 Details Name: us- gaap_InventoryDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationProperty and Equipment 12 Months Ended Sep. 30, 2022 Property, Plant and Equipment [Abstract] Property and Equipment 9) Property and Equipment The components of property and equipment were as follows (in thousands): September 30, Land and land improvements $ 23, 771 $ 22, 590 Buildings and leasehold improvements 51, 164 42, 344 Fleet and other equipment 79, 000 75, 365 Tanks and equipment 58, 164 54, 848 Furniture, fixtures and office equipment 34, 820 43, 183 Total 246, 919 238, 330 Less accumulated depreciation and amortization 139, 175 139, 207 Property and~~

equipment, net $ 107, 744 $ 99, 123 Depreciation and amortization expense related to property and equipment was $ 14. 4 million, $ 14. 5 million, and $ 15. 0 million, for the fiscal years ended September 30, 2022, 2021 and 2020 respectively. X- ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for long- lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99893- 112916Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- URI https: / / asc. fasb. org / topic & trid = 2155823Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = SL120174063- 112916Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 1- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99779- 112916 Details Name: us- gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationBusiness Combinations 12 Months Ended Sep. 30, 2022 Business Combinations [Abstract] Business Combinations 10) Business Combinations During fiscal 2022, the Company acquired five heating oil dealers for approximately $ 15. 6 million (using $ 13. 1 million in cash and assuming $ 2. 5 million of liabilities). The gross purchase price was allocated $ 7. 3 million to intangible assets, $ 3. 1 million to goodwill, $ 5. 6 million to fixed assets and reduced by $ 0. 4 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. During fiscal 2021, the Company acquired two propane and three heating oil dealers for approximately $ 42. 5 million (using $ 40. 7 million in cash and assuming $ 1. 8 million of liabilities). The gross purchase price was allocated $ 37. 3 million to goodwill and intangible assets, $ 6. 2 million to fixed assets and reduced by $ 1. 0 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. During fiscal 2020, the Company acquired two heating oil dealers for approximately $ 3. 3 million (using $ 3. 0 million in cash and assuming $ 0. 3 million of liabilities). The gross purchase price was allocated $ 3. 2 million to goodwill and intangible assets, $ 0. 6 million to fixed assets and reduced by $ 0. 5 million of negative working capital. The acquired companies' operating results are included in the Company' s consolidated financial statements starting on their respective acquisition date, and are not material to the Company' s financial condition, results of operations, or cash flows. The Company also completed the purchase of fixed assets related to a fiscal 2019 acquisition of a heating oil dealer for an aggregate purchase price of approximately $ 1. 2 million. X- DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- URI https: / / asc. fasb. org / topic & trid = 2303972Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 20- Section 50- Paragraph 5- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 128092470 & loc = d3e4946- 128472 Details Name: us- gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_BusinessCombinationsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationGoodwill and Other Intangible Assets 12 Months Ended Sep. 30, 2022 Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Other Intangible Assets 11) Goodwill and Other Intangible Assets Goodwill A summary of changes in the Company' s goodwill during the fiscal years ended September 30, 2022 and 2021 are as follows (in thousands): Balance as of September 30, 2020 $ 240, 327 Fiscal year 2021 business combinations 13, 071 Balance as of September 30, 2021 253, 398 Fiscal year 2022 business combinations 3, 072 Goodwill included within assets held for sale (2, 215) Other (145) Balance as of September 30, 2022 $ 254, 110 Intangibles, net Intangible assets subject to amortization consist of the following (in thousands): September 30, Gross Gross Carrying Accum. Carrying Accum. Amount Amortization Net Amount Amortization Net Customer lists $ 409, 980 $ 345, 237 $ 64, 743 $ 403, 913 $ 329, 406 $ 74, 507 Trade names and other intangibles 41, 736 21, 969 19, 767 40, 548 19, 581 20, 967 Total $ 451, 716 $ 367, 206 $ 84, 510 $ 444, 461 $ 348, 987 $ 95, 474 Amortization expense for intangible assets was $ 18. 2 million, $ 19. 0 million, and $ 19. 6 million, for the fiscal years ended September 30, 2022, 2021, and 2020, respectively. Total estimated annual amortization expense related to intangible assets subject to amortization, for the year ending September 30, 2023 and the four succeeding fiscal years ending September 30, is as follows (in thousands): Amount $ 16, 923 $ 14, 613 $ 12, 319 $ 9, 299 $ 8, 589 X- ReferencesNo definition available. Details Name: us- gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for goodwill and intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- URI https: / / asc. fasb. org / topic & trid = 2144416 Details Name: us- gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationAccrued Expenses and Other Current Liabilities 12 Months Ended Sep. 30, 2022 Payables and Accruals [Abstract] Accrued Expenses and Other Current Liabilities 12) Accrued Expenses and Other Current Liabilities The components of accrued expenses and other current liabilities were as follows (in thousands): September 30, Accrued wages and benefits $ 33, 517 $ 29, 467 Self- insurance liabilities 79, 875 80, 572 Other accrued expenses and other current liabilities 12, 169 11, 182 Total accrued expenses and other current liabilities $ 125, 561 $ 121, 221 X- DefinitionThe entire disclosure for accounts payable, accrued expenses, and other liabilities that are classified as current at the end of the reporting period. ReferencesNo definition available. Details Name: us- gaap_AccountsPayableAccruedLiabilitiesAndOtherLiabilitiesDisclosureCurrentTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_PayablesAndAccrualsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationLong- Term Debt and Bank Facility Borrowings 12 Months Ended Sep. 30, 2022 Debt Disclosure [Abstract] Long- Term Debt and Bank Facility Borrowings 13) Long- Term Debt and Bank Facility Borrowings The Company' s debt is as follows September 30, (in thousands): Carrying Carrying Amount Fair Value (a) Amount Fair Value (a) Revolving Credit Facility Borrowings $ 20, 276 $ 20, 276 $ 8, 618 $ 8, 618 Senior Secured Term Loan (b) 164, 084 165, 000 110, 006 110, 500 Total debt $ 184, 360 $ 185, 276 $ 118, 624 $ 119, 118 Total short- term portion of debt $ 32, 651 $ 32, 651 $ 26, 239 $ 26, 239 Total long- term portion of debt $ 151, 709 $ 152, 625 $ 92, 385 $ 92, 879 (a) The face amount of the Company' s variable rate long- term debt approximates fair value. (b) Carrying amounts are net of unamortized debt issuance costs of $ 0. 9 million as of September 30, 2022 and $ 0. 5 million as of September 30, 2021. On July 6, 2022, the Company refinanced its five- year term loan and the revolving credit facility with the execution of the sixth amended and restated revolving credit facility agreement (the " credit agreement ") with a bank syndicate comprised of ten participants, which enables the Company to borrow up to $ 400 million ($ 550 million during the heating season of December through April of each year) on a revolving credit facility for working capital purposes (subject to certain borrowing base limitations and coverage ratios), provides for a $ 165 million five- year senior secured term loan (" Term Loan "), allows for the issuance of up to $ 25 million in letters of credit, and has a maturity date of July 6, 2027. The Company can increase the revolving credit facility size by $ 200 million without the consent of the bank group. However, the bank group is not obligated to fund the $ 200 million increase. If the bank group elects not to fund the increase, the Company can add additional lenders to the group, with the consent of the Agent, which shall not be unreasonably withheld. Obligations under the credit agreement are guaranteed by the Company and its subsidiaries and are secured by liens on substantially all of the Company' s assets including accounts receivable, inventory, general intangibles, real property, fixtures and equipment. All amounts outstanding under the credit agreement become due and payable on the facility termination date of July 6, 2027. The Term Loan is repayable in quarterly payments of $ 4. 1 million, the first of which will be made on January 1, 2023 with no quarterly payment due October 1, 2022, plus an annual payment equal to 25 % of the annual Excess Cash Flow as defined in the credit agreement (an amount not to exceed $

~~8. 5 million annually), less certain voluntary prepayments made during the year, with final payment at maturity. In fiscal 2022, the Company repaid $ 4. 9 million of additional loan repayments due to Excess Cash Flow related to fiscal 2021. In the first quarter of fiscal 2021 the banks waived the Excess Cash Flow requirement related to fiscal 2020. Under the Company' s sixth amended and restated revolving credit facility, the next annual Excess Cash Flow payment will be applicable for fiscal year ended September 30, 2023. The interest rate on the revolving credit facility and the term loan is based on a margin over Adjusted Term Secured Overnight Financing Rate (" SOFR") or a base rate. At September 30, 2022, the effective interest rate on the term loan and revolving credit facility borrowings was approximately 4. 7 % and 2. 6 %, respectively. At September 30, 2021, the effective interest rate on the term loan and revolving credit facility borrowings was approximately 4. 3 % and 2. 5 %, respectively. The Commitment Fee on the unused portion of the revolving credit facility is 0. 30 % from December through April, and 0. 20 % from May through November. The credit agreement requires the Company to meet certain financial covenants, including a fixed charge coverage ratio (as defined in the credit agreement) of not less than 1. 1 as long as the Term Loan is outstanding or revolving credit facility availability is less than 12. 5 % of the facility size. In addition, as long as the Term Loan is outstanding, a senior secured leverage ratio cannot be more than 3. 0 as calculated as of the quarters ending June or September, and no more than 5. 5 as calculated as of the quarters ending December or March. Certain restrictions are also imposed by the credit agreement, including restrictions on the Company' s ability to incur additional indebtedness, to pay distributions to unitholders, to pay certain inter- company dividends or distributions, make investments, grant liens, sell assets, make acquisitions and engage in certain other activities. At September 30, 2022, $ 165. 0 million of the term loan was outstanding, $ 20. 3 million was outstanding under the revolving credit facility, we did not have to provide collateral for our hedge positions under the credit agreement and $ 5. 1 million of letters of credit were issued and outstanding. At September 30, 2021, $ 110. 5 million of the term loan was outstanding, $ 8. 6 million was outstanding under the revolving credit facility, we did not have to provide collateral for our hedge positions under the credit agreement and $ 3. 1 million of letters of credit were issued and outstanding. At September 30, 2022, availability was $ 189. 4 million, the Company was in compliance with the fixed charge coverage ratio and the senior secured leverage ratio, and the restricted net assets totaled approximately $ 248. 0 million. Restricted net assets are assets in the Company' s subsidiaries, the distribution or transfer of which to Star Group, L. P. are subject to limitations under its credit agreement. At September 30, 2021, availability was $ 171. 5 million, the Company was in compliance with the fixed charge coverage ratio and the senior secured leverage ratio, and the restricted net assets totaled approximately $ 268. 2 million. As of September 30, 2022, the maturities (including working capital borrowings and expected repayments due to Excess Cash Flow) during fiscal years ending September 30, considering the terms of our credit agreement, are set forth in the following table (in thousands): $ 32, 651 $ 16, 500 $ 16, 500 $ 16, 500 $ 103, 125 Thereafter $ — X- ReferencesNo definition available. Details Name: us- gaap_DebtDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for information about short- term and long- term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own- share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long- term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- URI https: / / asc. fasb. org / topic & trid = 2208564Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (c))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (g)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1E- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495348- 112611Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611 Details Name: us- gaap_DebtDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationEmployee Benefit Plans 12 Months Ended Sep. 30, 2022 Retirement Benefits [Abstract] Employee Benefit Plans 14) Employee Benefit Plans Defined Contribution Plans The Company has 401 (k) and other defined contribution plans that cover eligible non- union and union employees, and makes employer contributions to these plans, subject to IRS limitations. The Company' s 401 (k) plan provides for each participant to contribute from 0 % to 60 % of compensation, subject to IRS limitations. The Company' s aggregate contributions to the 401 (k) plans during fiscal 2022, 2021, and 2020, were $ 8. 5 million, $ 8. 2 million, and $ 7. 9 million, respectively. The Company' s aggregate contribution to the other defined contribution plans for fiscal years 2022, 2021, and 2020, were $ 0. 5 million, $ 0. 6 million, and $ 0. 6 million respectively. Management Incentive Compensation Plan The Company has a Management Incentive Compensation Plan (" the Plan "). The long- term compensation structure is intended to align the employee' s performance with the long- term performance of our unitholders. Under the Plan, certain named employees who participate shall be entitled to receive a pro rata share of an amount in cash equal to: • 50 % of the distributions (" Incentive Distributions ") of Available Cash in excess of the minimum quarterly distribution of $ 0. 0675 per unit otherwise distributable to Kestrel Heat pursuant to the Company Agreement on account of its general partner units; and • 50 % of the cash proceeds (the " Gains Interest ") which Kestrel Heat shall receive from the sale of its general partner units (as defined in the Partnership Agreement), less expenses and applicable taxes. The pro rata share payable to each participant under the Plan is based on the number of participation points as described under " Fiscal 2022 Compensation Decisions — Management Incentive Compensation Plan. " The amount paid in Incentive Distributions is governed by the Partnership Agreement and the calculation of Available Cash. To fund the benefits under the Plan, Kestrel Heat has agreed to forego receipt of the amount of Incentive Distributions that are payable to plan participants. For accounting purposes, amounts payable to management under this Plan will be treated as compensation and will reduce net income. Kestrel Heat has also agreed to contribute to the Company, as a contribution to capital, an amount equal to the Gains Interest payable to participants in the Plan by the Company. The Company is not required to reimburse Kestrel Heat for amounts payable pursuant to the Plan. The Plan is administered by the Company' s Chief Financial Officer under the direction of the Board or by such other officer as the Board may from time to time direct. In general, no payments will be made under the Plan if the Company is~~

~~not distributing cash under the Incentive Distributions described above. In fiscal 2012, the Board of Directors adopted certain amendments (the " Plan Amendments ") to the Plan. Under the Plan Amendments, the number and identity of the Plan participants and their participation interests in the Plan have been frozen at the current levels. In addition, under the Plan Amendments, the plan benefits (to the extent vested) may be transferred upon the death of a participant to his or her heirs. A participant' s vested percentage of his or her plan benefits will be 100 % during the time a participant is an employee or consultant of the Company. Following the termination of such positions, a participant' s vested percentage is equal to 20 % for each full or partial year of employment or consultation with the Company starting with the fiscal year ended September 30, 2012 (33 1 / 3 % in the case of the Company' s chief executive officer at that time). The Company distributed to management and the general partner Incentive Distributions of approximately $ 2, 055, 000 during fiscal 2022, $ 1, 833, 000 during fiscal 2021, and $ 1, 654, 000 during fiscal 2020. Included in these amounts for fiscal 2022, 2021, and 2020, were distributions under the management incentive compensation plan of $ 1, 028, 000, $ 917, 000, and $ 827, 000, respectively, of which named executive officers received approximately $ 434, 431 during fiscal 2022, $ 386, 857 during fiscal 2021, and $ 349, 494 during fiscal 2020. With regard to the Gains Interest, Kestrel Heat has not given any indication that it will sell its general partner units within the next twelve months. Thus the Plan' s value attributable to the Gains Interest currently cannot be determined. Multiemployer Pension Plans At September 30, 2022, approximately 45 % of our employees were covered by collective bargaining agreements and approximately 23 % of our employees are in collective bargaining agreements that are up for renewal within the next fiscal year. We contribute to various multiemployer union administered pension plans under the terms of collective bargaining agreements that provide for such plans for covered union- represented employees. The risks of participating in these multiemployer plans are different from single- employer plans in that assets contributed are pooled and may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the remaining participating employers may be required to bear the unfunded obligations of the plan. If we choose to stop participating in a multiemployer plan, we may be required to pay a withdrawal liability in part based on the underfunded status of the plan. The following table outlines our participation and contributions to multiemployer pension plans for the periods ended September 30, 2022, 2021, and 2020. The EIN / Pension Plan Number column provides the Employer Identification Number (" EIN ") and the three- digit plan number. The most recent Pension Protection Act Zone Status for 2022 and 2021 relates to the plans' two most recent fiscal year- ends, based on information received from the plans as reported on their Form 5500 Schedule MB. Among other factors, plans in the red zone are generally less than 65 percent funded and are designated as critical or critical and declining, plans in the yellow zone are less than 80 percent funded and are designated as endangered, and plans in the green zone are at least 80 percent funded. As of September 30, 2022 the New England Teamsters and Trucking Industry Pension Fund (" the NETTI Fund "), IAM National Pension, Teamsters Local 469 Pension and Local 445 Pension funds have been classified as carrying " red zone " status, meaning that the value of fund' s assets are less than 65 % of the actuarial value of the fund' s benefit obligations or have made a voluntary election. The FIP / RP Status Pending / Implemented column indicates plans for which a financial improvement plan (" FIP ") or a rehabilitation plan (" RP ") is either pending or has been implemented. Certain plans have been aggregated in the All Other Multiemployer Pension Plans line of the following table, as our participation in each of these individual plans is not significant. For the Westchester Teamsters Pension Fund, Local 553 Pension Fund and Local 463 Pension Fund, we provided more than 5 percent of the total plan contributions from all employers for 2022, 2021 and 2020, as disclosed in the respective plan' s Form 5500. The collective bargaining agreements of these plans require contributions based on the hours worked and there are no minimum contributions required. Pension ProtectionAct ZoneStatus FIP / RP Status CompanyContributions (in thousands) Pension Fund EIN / Pension PlanNumber Pending / Implemented SurchargeImposed Expiration Dateof Collective- BargainingAgreementsNew England Teamsters and Trucking Industry Pension Fund 04- 6372430 / 001 Red Red Yes / Implemented $ 2, 605 $ 2, 563 $ 2, 659 No 9 / 30 / 22 to 8 / 31 / 27Westchester Teamsters Pension Fund 13- 6123973 / 001 Green Green N / A 1, 153 1, 100 No 1 / 31 / 24 to 12 / 31 / 24Local 553 Pension Fund 13- 6637826 / 001 Green Green N / A 2, 741 2, 841 2, 678 No 1 / 15 / 2023Local 463 Pension Fund 11- 1800729 / 001 Green Green N / A No 2 / 28 / 23 to 6 / 30 / 25IAM National Pension Fund 51- 6031295 / 002 Red Red Yes / Implemented 2, 585 2, 532 2, 822 Yes 5 / 31 / 23 to 9 / 30 / 25Teamsters Local 469 Pension Plan 22- 6172237 / 001 Red Red Yes / Implemented Yes 8 / 31 / 24Local 445 Pension Fund 13- 1864489 / 001 Red Red Yes / Implemented Yes 10 / 31 / 24All Other Multiemployer Pension Plans Total Contributions $ 9, 637 $ 9, 603 $ 9, 657 Agreement with the New England Teamsters and Trucking Industry Pension Fund In fiscal 2015, the Teamsters ratified an agreement among certain subsidiaries of the Company and the NETTI Fund, a multiemployer pension plan in which such subsidiaries participate, providing for the Company' s participating subsidiaries to withdraw from the NETTI Fund' s original employer pool and enter the NETTI Fund' s new employer pool. The NETTI Fund includes over two hundred of our current employees. The withdrawal from the original employer pool triggered an undiscounted withdrawal obligation of $ 48. 0 million that is to be paid in equal monthly installments over 30 years, or $ 1. 6 million per year. Our status in the newly- established pool of the NETTI Fund is accounted for as participation in a new multiemployer pension plan, and therefore we recognize expense based on the contractually- required contribution for each period, and we recognize a liability for any contributions due and unpaid at the end of a reporting period. As of September 30, 2022 we had $ 0. 3 million and $ 16. 2 million balances included in the captions accrued expenses and other current liabilities and other long- term liabilities, respectively, on our consolidated balance sheet representing the remaining balance of the NETTI Fund withdrawal liability. As of September 30, 2021 we had $ 0. 2 million and $ 16. 5 million balances included in the captions accrued expenses and other current liabilities and other long- term liabilities, respectively. Based on the borrowing rates currently available to the Company for long- term financing of a similar maturity, the fair value of the NETTI Fund withdrawal liability as of September 30, 2022 and September 30, 2021 were $ 20. 2 million and $ 25. 8 million, respectively. We utilized Level 2 inputs in the fair value hierarchy of valuation techniques to determine the fair value of this liability. Defined Benefit Plans The Company has two frozen defined benefit pension plans (" the Plan "). The Company has no post- retirement benefit plans. The following table provides the net periodic benefit cost for the period, a reconciliation of the changes in the Plan assets, projected benefit obligations, and the amounts recognized in other comprehensive income and accumulated other comprehensive income at the dates indicated using a measurement date of September 30 (in thousands): Gross Pension Net Periodic Fair Related Pension Value of Accumulated Cost in Pension Projected Other Other Income Plan Benefit Comprehensive Comprehensive Debit / (Credit) Statement Cash Assets Obligation (Income) / Loss Income Fiscal Year 2020 Beginning balance $ 66, 838 $ (65, 007) $ 15, 104 Interest cost 1, 875 (1, 875) Actual return on plan assets (6, 538) 6, 538 Employer contributions — — Benefit payments (4, 288) 4, 288 Investment and other expenses (539) Difference between actual and expected return on plan assets 4, 268 (4, 268) Anticipated expenses (334) Actuarial loss (3, 009) 3, 009 Amortization of unrecognized net actuarial loss 1, 617 (1, 617) Annual cost / change $ 1, 017 $ — 2, 250 (391) $ (2, 876) (2, 876) Ending balance $ 69, 088 $ (65, 398) $ 12, 228 Funded status at the end of the year $ 3, 690 Fiscal Year 2021 Interest cost 1, 541 (1, 541) Actual return on plan assets (678) Employer contributions — — Benefit payments (4, 429) 4, 429 Investment and other expenses (377) Difference between actual and expected return on plan assets (1, 386) 1, 386 Anticipated expenses (345) Actuarial gain 1, 184 (1, 184) Amortization of unrecognized net actuarial loss (937) Annual cost / change $ $ — (3, 751) 4, 104 $ (735) (735) Ending balance $ 65, 337 $ (61, 294) $ 11, 493 Funded status at the end of the year $ 4, 043 Fiscal Year 2022 Interest cost 1, 560 (1, 560) Actual return on plan assets 13, 658 (13, 658) Employer contributions — — Benefit payments (4, 225) 4, 225 Investment and other expenses (507) Difference between actual and expected return on plan assets (15, 200) 15, 200 Anticipated expenses — — Actuarial gain 13, 869 (13, 869) Amortization of unrecognized net actuarial loss (896) Annual cost / change $ $ — (17, 883) 17, 041 $ Ending balance $ 47, 454 $ (44, 253) $ 11, 928 Funded status at the end of the year $ 3, 201 At September 30, 2022 the amounts included on the balance sheet in deferred charges and other assets were $ 3. 2 million, and at September 30, 2021 the amounts included on the balance sheet in deferred charges and other assets were $ 4. 0 million. For the fiscal year ended September 30, 2022, the actuarial gain was primarily due to the increase in the weighted average discount rate relating to the two frozen defined benefit plans from 2. 65 % as of September 30, 2021 to 5. 50 % as of September 30, 2022. For the fiscal years ended September 30, 2021 and September 30, 2020, the actuarial gains and losses affecting the benefit obligations were not material. The $ 11. 9 million net actuarial loss balance at September 30, 2022 for the two frozen defined benefit pension plans in accumulated other comprehensive income will be recognized and amortized into net periodic pension costs as an actuarial loss in future years. The estimated amount that will be amortized from accumulated other comprehensive income into net periodic pension cost over the next fiscal year is $ 1. 5 million. September 30, Weighted- Average Assumptions Used in the Measurement of the Company' s Benefit Obligation Discount~~

~~rate at year end date 5. 50 % 2. 65 % 2. 45 % Expected return on plan assets for the year ended 3. 77 % 3. 66 % 4. 36 % Rate of compensation increase N / A N / A N / A The expected return on plan assets is determined based on the expected long- term rate of return on plan assets and the market- related value of plan assets determined using fair value. The Company' s expected long- term rate of return on plan assets is updated at least annually, taking into consideration our asset allocation, historical returns on the types of assets held, and the current economic environment. For fiscal year 2023, the Company' s assumption for return on plan assets will be 4. 6 % per annum. The discount rate used to determine net periodic pension expense for fiscal year 2022, 2021, and 2020 was 5. 50 %, 2. 65 %, and 2. 45 %, respectively. The discount rate used by the Company in determining pension expense and pension obligations reflects the yield of high quality (AA or better rating by a recognized rating agency) corporate bonds whose cash flows are expected to match the timing and amounts of projected future benefit payments. The Plan' s objectives are to have the ability to pay benefit and expense obligations when due, to maintain the funded ratio of the Plan, to maximize return within reasonable and prudent levels of risk in order to minimize contributions and charges to the profit and loss statement, and to control costs of administering the Plan and managing the investments of the Plan. The target asset allocation of the Plan (currently 90 % domestic fixed income, 7 % domestic equities and 2 % international equities and 1 % cash and cash equivalents) is based on a long- term perspective, and as the Plan gets closer to being fully funded, the allocations have been adjusted to lower volatility from equity holdings. The Company had no Level 2 or Level 3 pension plan assets during the two years ended September 30, 2022. The fair values and percentage of the Company' s pension plan assets by asset category are as follows (in thousands): September 30, Concentration ConcentrationAsset Category Level 1 Percentage Level 1 PercentageCorporate and U. S. government bond fund (1) $ 42, 921 90 % $ 59, 068 90 % U. S. large- cap equity (1) 3, 411 7 % 4, 765 7 % International equity (1) 2 % 1, 165 2 % Cash 1 % 1 % Total $ 47, 454 100 % $ 65, 337 100 % (1) Represent investments in Vanguard funds that seek to replicate the asset category description. The Company is not obligated to make a minimum required contribution in fiscal year 2023, and currently does not expect to make an optional pension contribution. Expected benefit payments over each of the next five years will total approximately $ 3. 9 million per year. Expected benefit payments for the five years thereafter will aggregate approximately $ 16. 9 million. X- ReferencesNo definition available. Details Name: us- gaap_CompensationAndRetirementDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for retirement benefits. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 55- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 123450688 & loc = d3e4179- 114921Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section S99- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 21916913 & loc = d3e273930- 122802Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (d) (i)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (o)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (p)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 70- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 49170846 & loc = d3e28014- 114942Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- URI https: / / asc. fasb. org / topic & trid = 2235017Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 60- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 6414203 & loc = d3e39689- 114964Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (d) (iv) (03)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (q)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (r) (1)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (d) (iii)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (l)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (r) (2)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920 Details Name: us- gaap_PensionAndOtherPostretirementBenefitsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIncome Taxes 12 Months Ended Sep. 30, 2022 Income Tax Disclosure [Abstract] Income Taxes 15) Income Taxes The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. The CARES Act allows employers to defer the payment of the employer' s portion of Social Security taxes for period beginning March 27, 2020 and ending December 31, 2020 to years 2021 and 2022. The company elected to defer the payment of its portion of Social Security taxes through September 30, 2022 of $ 5. 2 million and recorded a related deferred tax asset of $ 1. 5 million at September 30, 2022. On December 22, 2017, the Tax Cuts and Jobs Act (the " Tax Reform Act ") was enacted into law. The Tax Reform Act allows for the full depreciation, in the year acquired, for certain fixed assets purchased between September 28, 2017 and December 31, 2022 (also known as 100 % bonus depreciation). Income tax expense is comprised of the following for the indicated periods (in thousands): Years Ended September 30, Current: Federal $ 11, 900 $ 16, 077 $ 17, 083 State 5, 019 6, 237 7, 086 Deferred Federal (2, 563) 8, 263 (2, 643) State (618) 3, 098 (901) $ 13, 738 $ 33, 675 $ 20, 625 The provision for income taxes differs from income taxes computed at the Federal statutory rate as a result of the following (in thousands): Years Ended September 30, Income from continuing operations before taxes $ 49, 026 $ 121, 412 $ 76, 543 Provision for income taxes: Tax at Federal statutory rate $ 10, 295 $ 25, 496 $ 16, 074 State taxes net of federal benefit 3, 251 7, 927 5, 224 Permanent differences Change in valuation allowance (113) Other (265) (30) (649) $ 13, 738 $ 33, 675 $ 20, 625 The components of the net deferred taxes for the years ended September 30, 2022 and September 30, 2021 using current tax rates are as follows (in thousands): September 30, Deferred tax assets: Operating lease liabilities $ 28, 591 $ 29, 115 Net operating loss carryforwards 5, 432 5, 590 Vacation accrual 3, 050 2, 923 Pension accrual 3, 666 3, 603 Allowance for bad debts 2, 155 1, 291 Insurance accrual 1, 934 2, 020 Inventory capitalization (580) Other, net 1, 319 1, 504 Total deferred tax assets 45, 567 46, 677 Valuation allowance (4, 184) (3, 976) Net deferred tax assets $ 41, 383 $ 42, 701 Deferred tax liabilities: Operating lease right- of- use assets $ 27, 097 $ 27, 774 Property and equipment 15, 012 14, 374 Intangibles 19, 936 19, 591 Fair value of derivative instruments 1, 851 6, 864 Other, net 3, 107 3, 112 Total deferred tax liabilities $ 67, 003 $ 71, 715 Net deferred taxes $ (25, 620) $ (29, 014) In order to fully realize the net deferred tax assets, the Company' s corporate subsidiaries will need to generate future taxable income. A valuation allowance is recognized if, based on the weight of available evidence including historical tax losses, it is more likely than not that some or all of deferred tax assets will not be realized. The net change in the total valuation allowance for the fiscal year ended September 30, 2022 was $ 0. 2 million. The net change in the total valuation allowance for the fiscal year ended September 30, 2021 was $ 0. 1 million. Based upon a review of a number of factors and all available evidence, including recent historical operating performance, the expectation of sustainable earnings, and the confidence that sufficient positive taxable income will continue in all tax jurisdictions for the foreseeable future, management concludes, it is more likely than not that the Company will realize the full benefit of its deferred tax assets, net of existing valuation allowance related to State net operating loss carryforwards at September 30, 2022. As of January 1, 2022, the Company had State tax-effected net operating loss carry-forwards (" NOLs ") of approximately $ 1. 4 million after consideration of valuation allowances. The State NOLs, which will expire between 2023 and 2037, are generally available to offset any future taxable income in certain statesAt September 30, 2022, we did not have unrecognized income tax benefits. We file U. S. Federal income tax returns and various state and local returns. A number of years~~

~~may elapse before an uncertain tax position is audited and finally resolved. For our Federal income tax returns we have four tax years subject to examination. In our major state tax jurisdictions of New York, Connecticut, and Pennsylvania we have four years that are subject to examination. In the state tax jurisdiction of New Jersey we have five tax years that are subject to examination. While it is often difficult to predict the final outcome or the timing of resolution of any particular uncertain tax position, based on our assessment of many factors including past experience and interpretation of tax law, we believe that our provision for income taxes reflect the most probable outcome. This assessment relies on estimates and assumptions and may involve a series of complex judgments about future events. X- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise' s statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 21- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32857- 109319Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 11. C)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330215- 122817Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 17- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32809- 109319Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB TOPIC 6. I. 5. Q1)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 14- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32705- 109319Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 270- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6424409 & loc = d3e44925- 109338Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- URI https: / / asc. fasb. org / topic & trid = 2144680Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6424122 & loc = d3e41874- 109331Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (2))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690 Details Name: us- gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationLeases 12 Months Ended Sep. 30, 2022 Leases [Abstract] Leases 16) LeasesThe Company has entered into certain operating leases for office space, vehicles and other equipment with lease terms between one to fifteen years, expiring between 2022 and 2033. Some of the Company' s real estate property lease agreements have options to extend the leases for up to ten years. A summary of total lease costs and other information is comprised of the following for the indicated periods: Years Ended September 30, (in thousands) Lease cost: Operating lease cost $ 23, 186 $ 25, 185 $ 25, 396 Short- term lease cost 1, 024 Variable lease cost 7, 400 5, 867 5, 255 Total lease cost $ 31, 610 $ 31, 878 $ 31, 426 Other information: Cash paid for amounts included in the measurement of lease liabilities Operating cash flows from operating leases $ 22, 513 $ 24, 894 $ 24, 943 Right- of- use assets obtained in exchange for new operating lease liabilities $ 16, 366 $ 15, 894 $ 20, 487 Weighted- average remaining lease term – operating leases 6. 1 years 6. 6 years 7. 1 years Weighted- average discount rate – operating leases 5. 4 % 4. 8 % 4. 9 % Maturities of noncancelable operating lease liabilities as of September 30, 2022 are as follows: September 30, (in thousands) $ 22, 024 21, 166 19, 253 16, 291 12, 155 Thereafter 25, 857 Total undiscounted lease payments 116, 746 Less imputed interest (18, 150) Total lease liabilities $ 98, 596 X- ReferencesNo definition available. Details Name: us- gaap_LeasesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- URI https: / / asc. fasb. org / subtopic & trid = 77888251 Details Name: us- gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSupplemental Disclosure of Cash Flow Information 12 Months Ended Sep. 30, 2022 Supplemental Cash Flow Elements [Abstract] Supplemental Disclosure of Cash Flow Information 17) Supplemental Disclosure of Cash Flow Information Years Ended September 30, (in thousands) Cash paid during the period for: Income taxes, net $ 17, 122 $ 21, 936 $ 25, 292 Interest $ 10, 077 $ 8, 928 $ 11, 722 X- DefinitionThe entire disclosure for supplemental cash flow activities, including cash, noncash, and part noncash transactions, for the period. Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period." Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- URI https: / / asc. fasb. org / topic & trid = 2134446 Details Name: us- gaap_CashFlowSupplementalDisclosuresTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SupplementalCashFlowElementsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCommitments and Contingencies 12 Months Ended Sep. 30, 2022 Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies 18) Commitments and Contingencies The Company' s operations are subject to the operating hazards and risks normally incidental to handling, storing and transporting and otherwise providing for use by consumers hazardous liquids such as home heating oil and propane. In the ordinary course of business, the Company is a defendant in various legal proceedings and litigation. The Company records a liability when it is probable that a loss has been incurred and the amount is reasonably estimable. We do not believe these matters, when considered individually or in the aggregate, could reasonably be expected to have a material adverse effect on the Company' s results of operations, financial position or liquidity. The Company maintains insurance policies with insurers in amounts and with coverages and deductibles we believe are reasonable and prudent. However, the Company cannot assure that this insurance will be adequate to protect it from all material expenses related to current and potential future claims, legal proceedings and litigation, as certain types of claims may be excluded from our insurance coverage. If we incur substantial liability and the damages are not covered by insurance, or are in excess of policy limits, or if we incur liability at a time when we are not able to obtain liability insurance, then our business, results of operations and financial condition could be materially adversely affected. X- ReferencesNo definition available. Details Name: us- gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for commitments and contingencies. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- URI https: / / asc. fasb. org / topic & trid = 2144648Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 954- SubTopic 440- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6491277 & loc = d3e6429- 115629Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 450- URI https: / / asc. fasb. org / topic & trid = 2127136Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- SubTopic 10- Section 50- Paragraph 4- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123406679 & loc = d3e25336- 109308Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- SubTopic 10- Section 50- Paragraph 4- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123406679 & loc = d3e25336- 109308 Details Name: us- gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationEarnings per Limited Partner Units 12 Months Ended Sep. 30, 2022 Earnings Per Share [Abstract] Earnings per Limited Partner Units 19) Earnings per Limited Partner Units The following table presents the net income~~

allocation and per unit data: Basic and Diluted Earnings Per Limited Partner: Years Ended September 30, (in thousands, except per unit data) Net income $ 35, 288 $ 87, 737 $ 55, 918 Less General Partners' interest in net income Net income available to limited partners 35, 007 87, 048 55, 541 Less dilutive impact of theoretical distribution of earnings * 3, 230 13, 163 6, 812 Limited Partner' s interest in net income $ 31, 777 $ 73, 885 $ 48, 729 Per unit data: Basic and diluted net income available to limited partners $ 0. 94 $ 2. 15 $ 1. 22 Less dilutive impact of theoretical distribution of earnings * 0. 09 0. 33 0. 15 Limited Partner' s interest in net income under $ 0. 85 $ 1. 82 $ 1. 07 Weighted average number of Limited Partner units outstanding 37, 384 40, 553 45, 656 * In any accounting period where the Company' s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the period were distributed, based on the terms of the Partnership agreement, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company' s overall net income or other financial results. X- ReferencesNo definition available. Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for earnings per share. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 109243012 & loc = SL65017193-207537Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- URI https: / / asc. fasb. org / topic & trid = 2144383Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3630- 109257 Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSelected Quarterly Financial Data 12 Months Ended Sep. 30, 2022 Quarterly Financial Information Disclosure [Abstract] Selected Quarterly Financial Data 20) Selected Quarterly Financial Data (unaudited) Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 488, 270 $ 782, 543 $ 439, 101 $ 296, 644 $ 2, 006, 558 Gross profit for product, installation and service 139, 628 220, 073 77, 305 47, 224 484, 230 Operating income (loss) 22, 624 117, 245 (11, 496) (67, 920) 60, 453 Income (loss) before income taxes 20, 327 114, 279 (14, 353) (71, 227) 49, 026 Net income (loss) 14, 489 81, 379 (10, 587) (49, 993) 35, 288 Limited Partner interest in net income (loss) 14, 367 80, 682 (10, 494) (49, 548) 35, 007 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 32 $ 1. 75 $ (0. 29) $ (1. 36) $ 0. 85 Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 373, 320 $ 604, 115 $ 283, 100 $ 236, 551 $ 1, 497, 086 Gross profit for product, installation and service 131, 870 226, 202 70, 091 49, 491 477, 654 Operating income (loss) 54, 786 119, 695 (13, 764) (30, 517) 130, 200 Income (loss) before income taxes 52, 688 117, 316 (15, 963) (32, 629) 121, 412 Net income (loss) 37, 860 85, 164 (12, 054) (23, 233) 87, 737 Limited Partner interest in net income (loss) 37, 564 84, 483 (11, 956) (23, 043) 87, 048 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 74 $ 1. 71 $ (0. 30) $ (0. 58) $ 1. 82 (a) The sum of the quarters do not add- up to the total due to the weighting of Limited Partner Units outstanding, rounding or the theoretical effects of FASB ASC 260- 10- 45- 60 to Master Limited Partners earnings per unit. X- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for quarterly financial data. Includes, but is not limited to, tabular presentation of financial information for fiscal quarters, effect of year- end adjustments, and an explanation of matters or transactions that affect comparability of the information. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- URI https: / / asc. fasb. org / topic & trid = 2126967Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 50- Paragraph 1B- URI https: / / asc. fasb. org / extlink & oid = 126900988 & loc = SL124452896- 108306 Details Name: us- gaap_QuarterlyFinancialInformationTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSubsequent Events 12 Months Ended Sep. 30, 2022 Subsequent Events [Abstract] Subsequent Events 21) Subsequent Events Quarterly Distribution Declared In October 2022, we declared a quarterly distribution of $ 0. 1525 per unit, or $ 0. 61 per unit on an annualized basis, on all Common Units with respect to the fourth quarter of fiscal 2022, paid on November 8, 2022, to holders of record on October 31, 2022. The amount of distributions in excess of the minimum quarterly distribution of $ 0. 0675, were distributed in accordance with our Partnership Agreement, subject to management incentive compensation plan. As a result, $ 5. 5 million was paid to the Common Unit holders, $ 0. 3 million to the General Partner unit holders (including $ 0. 3 million of incentive distribution as provided in our Partnership Agreement) and $ 0. 3 million to management pursuant to the management incentive compensation plan which provides for certain members of management to receive incentive distributions that would otherwise be payable to the General Partner. Common Units Repurchased and RetiredIn October and November 2022, in accordance with the Repurchase Plan, the Company repurchased and retired 0. 3 million Common Units at an average price paid of $ 8. 59 per unit. AcquisitionSubsequent to September 30, 2022, the Company purchased the customer list and assets of two heating oil dealers for an aggregate amount of approximately $ 1. 2 million. Sale of assetsOn October 25, 2022, we completed a sale of certain assets for $ 2. 7 million. X- ReferencesNo definition available. Details Name: us- gaap_SubsequentEventsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 855- URI https: / / asc. fasb. org / topic & trid = 2122774Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 855- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6842918 & loc = SL6314017- 165662 Details Name: us- gaap_SubsequentEventsTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationCondensed Financial Information of Registrant 12 Months Ended Sep. 30, 2022 Condensed Financial Information Disclosure [Abstract] Condensed Financial Information of Registrant Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT September 30, (in thousands) Balance Sheets ASSETS Current assets Cash and cash equivalents $ $ Prepaid expenses and other current assets Total current assets Investment in subsidiaries (a) 257, 554 277, 817 Total Assets $ 257, 971 $ 278, 215 LIABILITIES AND PARTNERS' CAPITAL Current liabilities Accrued expenses $ $ Total current liabilities Partners' capital 257, 915 278, 204 Total Liabilities and Partners' Capital $ 257, 971 $ 278, 215 (a) Investments in Star Acquisitions, Inc. and subsidiaries are recorded in accordance with the equity method of accounting. Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT Years Ended September 30, (in thousands) Statements of Operations Revenues $ — $ — $ — General and administrative expenses 1, 588 1, 602 1, 327 Operating loss (1, 588) (1, 602) (1, 327) Net loss before equity income (1, 588) (1, 602) (1, 327) Equity income of Star Acquisitions Inc. and subs 36, 876 89, 339 57, 245 Net income $ 35, 288 $ 87, 737 $ 55, 918 Schedule I STAR GROUP, L. P. (PARENT COMPANY) CONDENSED FINANCIAL INFORMATION OF REGISTRANT Years Ended September 30, (in thousands) Statements of Cash Flows Cash flows provided by operating activities: Net cash provided by operating activities (a) $ 54, 005 $ 66, 272 $ 62, 877 Cash flows provided by investing activities: Net cash provided by investing activities — — — Cash flows used in financing activities: Distributions (23, 192) (23, 448) (24, 451) Unit repurchase (30, 817) (42, 824) (38, 431) Net cash used in financing activities (54, 009) (66, 272) (62, 882) Net decrease in cash (4) — (5) Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period $ $ $ (a) Includes distributions from subsidiaries $ 54, 005 $ 66, 272 $ 62, 877 X- ReferencesNo definition available. Details Name: srt_CondensedFinancialInformationOfParentCompanyOnlyDisclosureAbstract Namespace Prefix: srt_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for condensed financial information, including the financial position, cash flows, and the results of operations of the registrant (parent company) as of the same dates or for the same periods for which audited consolidated financial statements are being presented. Alternatively, the details of this disclosure can be reported by the specific parent company taxonomy elements, indicating the appropriate date and period contexts in an instance document. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 10- Section S99- Paragraph 6- Subparagraph (SX 210. 5- 04 (Schedule I))- URI https: / / asc. fasb. org / extlink & oid = 126898705 & loc = d3e5864- 122674Reference 2: http: / / www. xbrl. org / 2003 / role / recommendedDisclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = d3e5283- 111683Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 3- Subparagraph (SX 210. 12- 04 (a))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e24072- 122690 Details Name: us-gaap_CondensedFinancialInformationOfParentCompanyOnlyDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationValuation and Qualifying Accounts 12 Months Ended Sep. 30, 2022 SEC Schedule, 12- 09, Valuation and Qualifying Accounts [Abstract] Valuation and Qualifying Accounts STAR GROUP, L. P. AND SUBSIDIARIES Schedule II VALUATION AND QUALIFYING ACCOUNTS Years Ended September 30, 2022, 2021, 2020 (in thousands) Year Description Balance atBeginningof Year Chargedto Costs & Expenses OtherChangesAdd (Deduct) Balance atEnd of Year Allowance for doubtful accounts $ 4, 779 $ 5, 411 $ (2, 435) (a) $ 7, 755 Allowance for doubtful accounts $ 6, 121 $ (248) $ (1, 094) (a) $ 4, 779 Allowance for doubtful accounts $ 8, 378 $ 3, 441 $ (5, 698) (a) $ 6, 121 (a) Bad debts written off (net of recoveries). X- DefinitionThe entire disclosure for valuation and qualifying accounts and reserves. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher SEC- Name Regulation S- X (SX)- Number 210- Section 12- Subsection 09Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 4- Subparagraph (SX 210. 12- 09)- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e24092- 122690 Details Name: srt_ScheduleOfValuationAndQualifyingAccountsDisclosureTextBlock Namespace Prefix: srt_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: srt_ValuationAndQualifyingAccountsAbstract Namespace Prefix: srt_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies (Policies) 12 Months Ended Sep. 30, 2022 Accounting Policies [Abstract] Basis of Presentation Basis of Presentation The Consolidated Financial Statements include the accounts of Star Group, L. P. and its subsidiaries. All material intercompany items and transactions have been eliminated in consolidation. Comprehensive Income Comprehensive Income Comprehensive income is comprised of Net income and Other comprehensive income. Other comprehensive income consists of the unrealized gain (loss) amortization on the Company' s pension plan obligation for its two frozen defined benefit pension plans, unrealized gain (loss) on available- for- sale investments, unrealized gain (loss) on interest rate hedges and the corresponding tax effects. Use of Estimates Use of Estimates The preparation of financial statements in accordance with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Revenue Recognition Revenue Recognition Refer to Note 3 – Revenue Recognition for revenue recognition accounting policies. Sales of petroleum products are recognized at the time of delivery to the customer and sales of heating and air conditioning equipment are recognized upon completion of installation. Revenue from repairs, maintenance and other services are recognized upon completion of the service. Payments received from customers for equipment service contracts are deferred and amortized into income over the terms of the respective service contracts, on a straight- line basis, which generally do not exceed one year. To the extent that the Company anticipates that future costs for fulfilling its contractual obligations under its service maintenance contracts will exceed the amount of deferred revenue currently attributable to these contracts, the Company recognizes a loss in current period earnings equal to the amount that anticipated future costs exceed related deferred revenues. Cost of Product Cost of Product Cost of product includes the cost of home heating oil, diesel, propane, kerosene, gasoline, throughput costs, barging costs, option costs, and realized gains / losses on closed derivative positions for product sales. Cost of Installations and Services Cost of Installations and Services Cost of installations and services includes equipment and material costs, wages and benefits for equipment technicians, dispatchers and other support personnel, subcontractor expenses, commissions and vehicle related costs. Delivery and Branch Expenses Delivery and Branch Expenses Delivery and branch expenses include wages and benefits and department related costs for drivers, dispatchers, garage mechanics, customer service, sales and marketing, compliance, credit and branch accounting, information technology, vehicle and property rental costs, insurance, weather hedge contract costs and recoveries, and operational management and support. General and Administrative Expenses General and Administrative Expenses General and administrative expenses include property costs, wages and benefits (including profit sharing) and department related costs for human resources, finance and corporate accounting, internal audit, administrative support and supply. Allocation of Net Income Allocation of Net Income Net income for partners' capital and statement of operations is allocated to the general partner and the limited partners in accordance with their respective ownership percentages, after giving effect to cash distributions paid to the general partner in excess of its ownership interest, if any. Net Income per Limited Partner Unit Net Income per Limited Partner Unit Income per limited partner unit is computed in accordance with the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 260- 10- 05 Earnings Per Share, Master Limited Partnerships (EITF 03- 06), by dividing the limited partners' interest in net income by the weighted average number of limited partner units outstanding. The pro forma nature of the allocation required by this standard provides that in any accounting period where the Company' s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the periods were distributed, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company' s overall net income or other financial results. However, for periods in which the Company' s aggregate net income exceeds its aggregate distributions for such period, it will have the impact of reducing the earnings per limited partner unit, as the calculation according to this standard results in a theoretical increased allocation of undistributed earnings to the general partner. In accounting periods where aggregate net income does not exceed aggregate distributions for such period, this standard does not have any impact on the Company' s net income per limited partner unit calculation. A separate and independent calculation for each quarter and year- to- date period is performed, in which the Company' s contractual participation rights are taken into account. Cash Equivalents, Receivables, Revolving Credit Facility Borrowings, and Accounts Payable Cash Equivalents, Receivables, Revolving Credit Facility Borrowings, and Accounts Payable The carrying amount of cash equivalents, receivables, revolving credit facility borrowings, and accounts payable approximates fair value because of the short maturity of these instruments. Cash, Cash Equivalents, and Restricted Cash Cash, Cash Equivalents, and Restricted Cash The Company considers all highly liquid investments with an original maturity of three months or less, when purchased, to be cash equivalents. At September 30, 2022, the $ 14. 9 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 14. 6 million of cash and cash equivalents and $ 0. 3 million of restricted cash. At September 30, 2021, the $ 5. 0 million of cash, cash equivalents, and restricted cash on the consolidated statement of cash flows is comprised of $ 4. 8 million of cash and cash equivalents and $ 0. 3 million of restricted cash. Restricted cash represents deposits held by our captive insurance company that are required by state insurance regulations to remain in the captive insurance company as cash. Receivables and Allowance for Doubtful Accounts Receivables and Allowance for Doubtful Accounts Accounts receivables from customers are recorded at the invoiced amounts. Finance charges may be applied to trade receivables that are more than 30 days past due, and are recorded as finance charge income. The allowance for doubtful accounts is the Company' s estimate of the amount of trade receivables that may not be collectible. The allowance is determined at an aggregate level by grouping accounts based on certain account criteria and its receivable aging. The allowance is based on both quantitative and qualitative factors, including historical loss experience, historical collection patterns, overdue status, aging trends, current and future economic conditions. The Company has an established process to periodically review current and past due trade receivable balances to determine the adequacy of the allowance. No single statistic or measurement determines the adequacy of the allowance. The total allowance reflects management' s estimate of losses inherent in its trade receivables at the balance sheet date. Different assumptions or changes in economic conditions could result in material changes to the allowance for doubtful accounts. Inventories Inventories Liquid product inventories are stated at the lower of cost and net realizable value computed on the weighted average cost method. All other inventories, representing parts and equipment are stated at the lower of cost or net realizable value using the

~~FIFO method. Property and Equipment Property and Equipment Property and equipment are stated at cost. Depreciation is computed over the estimated useful lives of the depreciable assets using the straight- line method. Land improvement useful lives are between ten and twenty years, buildings and leasehold improvements useful lives are between five and thirty years, fleet and other equipment useful lives are between one to fifteen years, tanks and equipment lives are between three to ten years, furniture, fixtures and office equipment useful lives are between five to ten years. Operating Lease Right- of- Use Assets and Related Lease Liabilities Operating Lease Right- of- Use Assets and Related Lease LiabilitiesThe Company determines if an arrangement is a lease at inception. Lease liabilities are measured at the lease commencement date in an amount equal to the present value of the minimum lease payments over the lease term. Right- of- use (" ROU ") assets are recognized based on the amount of the lease liability adjusted for any lease payments made to the lessor at or before the commencement date, minus any lease incentives received, plus any initial direct costs incurred. Renewal options are included in the calculation of the ROU asset and lease liability when it is determined that they are reasonably certain of exercise. Certain of our lease arrangements contain non- lease components such as common area maintenance. We have elected to account for the lease component and its associated non- lease components as a single lease component for properties and vehicles. Leases with an initial term of 12 months or less are not recognized on our balance sheet. The Company has leases that have variable payments, including lease payments where lease payment increases are based on the percentage change in the Consumer Price Index. For such leases, payment at the lease commencement date is used to measure the ROU assets and operating lease liabilities. Changes in the index and other variable payments are expensed as incurred. The interest rate used to determine the present value of the future lease payments is our incremental borrowing rate, because the interest rate implicit in our operating leases is not readily determinable. The basis for an incremental borrowing rate is our Term Loan, market- based yield curves and comparable debt securities. Captive Insurance Collateral Captive Insurance CollateralThe captive insurance collateral is held by our captive insurance company in an irrevocable trust as collateral for certain workers' compensation and automobile liability claims. The collateral is required by a third party insurance carrier that insures per claim amounts above a set deductible. If we did not deposit cash into the trust, the third party carrier would require that we issue an equal amount of letters of credit, which would reduce our availability under the sixth amended and restated credit agreement. Due to the expected timing of claim payments, the nature of the collateral agreement with the carrier, and our captive insurance company' s source of other operating cash, the collateral is not expected to be used to pay obligations within the next twelve months. Unrealized gains and losses, net of related income taxes, are reported as accumulated other comprehensive gain (loss), except for losses from impairments which are determined to be other- than- temporary. Realized gains and losses, and declines in value judged to be other- than- temporary on available- for- sale securities are included in the determination of net income and are included in Interest expense, net, at which time the average cost basis of these securities are adjusted to fair value. Goodwill and Intangible Assets Goodwill and Intangible Assets Goodwill and intangible assets include goodwill, customer lists, trade names and covenants not to compete. Goodwill is the excess of cost over the fair value of net assets in the acquisition of a company. Goodwill and intangible assets with indefinite useful lives are not amortized, but instead are annually tested for impairment. The Company has one reporting unit and performs a qualitative, and when necessary quantitative, impairment test on its goodwill annually on August 31st or more frequently if events or circumstances indicate that the value of goodwill might be impaired. We performed qualitative assessments (commonly referred to as Step 0) to evaluate whether it is more- likely- than- not (a likelihood that is more than 50 %) that goodwill has been impaired, as a basis to determine whether it is necessary to perform the two- step quantitative impairment test. This qualitative assessment includes a review of factors such as our reporting unit' s market value compared to its carrying value, our short- term and long- term unit price performance, our planned overall business strategy compared to recent financial results, as well as macroeconomic conditions, industry and market considerations, cost factors, and other relevant Company- specific events. Goodwill impairment if any, needs to be determined if the net book value of a reporting unit exceeds its estimated fair value. If goodwill is determined to be impaired, the amount of impairment is measured based on the excess of the net book value of the goodwill over the implied fair value of the goodwill. The Company performed its annual goodwill impairment valuation in each of the periods ending August 31, 2022, 2021, and 2020, and it was determined based on each year' s analysis that there was no goodwill impairment. Intangible assets with finite useful lives are amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment whenever changes in circumstances indicate that the assets may be impaired. The assessment for impairment requires estimates of future cash flows related to the intangible asset. To the extent the carrying value of the assets exceeds its future undiscounted cash flows, an impairment loss is recorded based on the fair value of the asset. We use amortization methods and determine asset values based on our best estimates using reasonable and supportable assumptions and projections. Key assumptions used to determine the value of these intangibles include projections of future customer attrition or growth rates, product margin increases, operating expenses, our cost of capital, and corporate income tax rates. For significant acquisitions we may engage a third party valuation firm to assist in the valuation of intangible assets of that acquisition. We assess the useful lives of intangible assets based on the estimated period over which we will receive benefit from such intangible assets such as historical evidence regarding customer churn rate. In some cases, the estimated useful lives are based on contractual terms. Customer lists are the names and addresses of an acquired company' s customers. Based on historical retention experience, these lists are amortized on a straight- line basis over seven to ten years. Trade names are the names of acquired companies. Based on the economic benefit expected and historical retention experience of customers, trade names are amortized on a straight- line basis over three to twenty years. Business Combinations Business Combinations We use the acquisition method of accounting. The acquisition method of accounting requires us to use significant estimates and assumptions, including fair value estimates, as of the business combination date, and to refine those estimates as necessary during the measurement period (defined as the period, not to exceed one year, in which the amounts recognized for a business combination may be adjusted). Each acquired company' s operating results are included in our consolidated financial statements starting on the date of acquisition. The purchase price is equivalent to the fair value of consideration transferred. Tangible and identifiable intangible assets acquired and liabilities assumed as of the date of acquisition are recorded at the acquisition date fair value. The separately identifiable intangible assets generally are comprised of customer lists, trade names and covenants not to compete. Goodwill is recognized for the excess of the purchase price over the net fair value of assets acquired and liabilities assumed. Costs that are incurred to complete the business combination such as legal and other professional fees are not considered part of consideration transferred and are charged to general and administrative expense as they are incurred. For any given acquisition, certain contingent consideration may be identified. Estimates of the fair value of liability or asset classified contingent consideration are included under the acquisition method as part of the assets acquired or liabilities assumed. At each reporting date, these estimates are remeasured to fair value, with changes recognized in earnings. Assets Held for Sale Assets Held for SaleAssets held for sale at September 30, 2022 represent certain heating oil assets that the Company sold on October 25, 2022. The carrying amount of the assets held for sale included $ 2. 2 million of goodwill and $ 0. 8 million of property and equipment, net. We measure and record assets held for sale at the lower of their carrying amount or fair value less cost to sell. The carrying amounts of the assets held for sale approximated their fair value at September 30, 2022. Impairment of Long- lived Assets Impairment of Long- lived Assets The Company reviews intangible assets and other long- lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. The Company determines whether the carrying values of such assets are recoverable over their remaining estimated lives through undiscounted future cash flow analysis. If such a review should indicate that the carrying amount of the assets is not recoverable, the Company will reduce the carrying amount of such assets to fair value. Finance Charge Income Finance Charge IncomeFinance charge income represents late customer payment charges and financing income from extended payment plans associated with installations. Other Income (Loss), Net Other Income (Loss), NetOther loss of $ 5. 7 million for the year ended September 30, 2020 represents a loss on a sale of certain propane assets that were held for sale at September 30, 2020 at the lower of their carrying amount or fair value less cost to sell and were sold in fiscal 2021 at their expected value. Deferred Charges Deferred Charges Deferred charges represent the costs associated with the issuance of the term loan and revolving credit facility and are amortized over the life of the facility. Advertising Advertising Advertising costs are expensed as they are incurred. Advertising expenses were $ 13. 0 million, $ 13. 5 million, and $ 13. 5 million, in 2022, 2021, and 2020, respectively and are recorded in delivery and branch expenses. Customer Credit Balances Customer Credit Balances Customer credit balances represent payments received in advance from customers pursuant to a balanced payment plan (whereby customers pay on a fixed monthly basis) and the payments made have exceeded the charges for liquid product and other services.~~

~~Environmental Costs Environmental Costs Costs associated with managing hazardous substances and pollution are expensed on a current basis. Accruals are made for costs associated with the remediation of environmental pollution when it becomes probable that a liability has been incurred and the amount can be reasonably estimated. Liabilities are recorded in accrued expenses and other current liabilities. Self Insurance Liability Self- Insurance Liability The Company self- insures a number of risks, including a portion of workers' compensation, auto, general liability and medical liability. Self- insurance liabilities are established and periodically evaluated, based upon expectations as to what the ultimate liability may be for outstanding claims using developmental factors based upon historical claim experience, including frequency, severity, demographic factors and other actuarial assumptions, with support from a qualified third- party actuary. Liabilities are recorded in accrued expenses and other current liabilities. Income Taxes Income Taxes At a special meeting held October 25, 2017, unitholders voted in favor of proposals to have the Company be treated as a corporation effective November 1, 2017, instead of a partnership, for federal income tax purposes (commonly referred to as a " check- the- box " election) along with amendments to our Partnership Agreement to effect such changes in income tax classification. For corporate subsidiaries of the Company, a consolidated Federal income tax return is filed. The accompanying financial statements are reported on a fiscal year, however, the Company and its Corporate subsidiaries file Federal and State income tax returns on a calendar year. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amount of assets and liabilities and their respective tax bases and operating loss carry- forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is recognized if, based on the weight of available evidence including historical tax losses, it is more likely than not that some or all of deferred tax assets will not be realized. The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50 % likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. Our continuing practice is to recognize interest and penalties related to income tax matters as a component of income tax expense. Sales, Use and Value Added Taxes Sales, Use and Value Added Taxes Taxes are assessed by various governmental authorities on many different types of transactions. Sales reported for product, installations and services exclude taxes. Derivatives and Hedging Derivatives and Hedging Derivative instruments are recorded at fair value and included in the consolidated balance sheet as assets or liabilities. The Company has elected not to designate its commodity derivative instruments as hedging instruments but rather as economic hedges whose changes in fair value of the derivative instruments are recognized in our statement of operations in the caption (Increase) decrease in the fair value of derivative instruments. Depending on the risk being economically hedged, realized gains and losses are recorded in cost of product, cost of installations and services, or delivery and branch expenses. The Company has designated its interest rate swap agreements as cash flow hedging derivatives. To the extent these derivative instruments are effective and the accounting standard' s documentation requirements have been met, changes in fair value are recognized in other comprehensive income (loss) until the underlying hedged item is recognized in earnings. Fair Value Valuation Approach Fair Value Valuation ApproachThe Company uses valuation approaches that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels (see Note 7 to the consolidated financial statements): • Level 1 inputs: Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the reporting entity at the measurement date. • Level 2 inputs: Other than quoted prices included in Level 1 inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability. • Level 3 inputs: Unobservable inputs for the asset or liability used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at measurement date. Weather Hedge Contract Weather Hedge Contract To partially mitigate the effect of weather on cash flows, the Company has used weather hedge contracts for a number of years. Weather hedge contracts are recorded in accordance with the intrinsic value method defined by the Financial Accounting Standards Board (" FASB ") Accounting Standards Codification (" ASC ") 815- 45- 15 Derivatives and Hedging, Weather Derivatives (EITF 99- 2). The premium paid is included in the caption prepaid expenses and other current assets in the accompanying balance sheets and amortized over the life of the contract, with the intrinsic value method applied at each interim period. The Company entered into weather hedge contracts for fiscal year 2023. The hedge period runs from November 1 through March 31, taken as a whole. The " Payment Thresholds, " or strikes, are set at various levels and are referenced against degree days for the prior ten year average. The maximum that the Company can receive is $ 12. 5 million per year. In addition, we are obligated to make an annual payment capped at $ 5. 0 million if degree days exceed the Payment Threshold. For fiscal 2022 and 2021, we had weather hedge contracts with similar payment thresholds and terms. The temperatures experienced during the fiscal 2022 and 2021, were warmer than the strikes in the weather hedge contracts. As a result in fiscal 2022 and 2021, the Company reduced delivery and branch expenses for the gains realized under those contracts by $ 1. 1 million and $ 3. 4 million, respectively. The amounts payable by the counterparties under the weather hedge contracts were received in full in April 2022 and April 2021, respectively. Pension plansThe Company has two frozen defined benefit pension plans (" the Plan "). The Company has no post- retirement benefit plans. The Company estimates the rate of return on plan assets, the discount rate used to estimate the present value of future benefit obligations and the expected cost of future health care benefits in determining its annual pension and other postretirement benefit cost. Effective September 30, 2022, the Company adopted the Society of Actuaries 2022 Mortality Tables Report and Improvement Scale, which updated the mortality assumptions that private defined benefit retirement plans in the United States use in the actuarial valuations that determine a plan sponsor' s pension obligations. The updated mortality data reflects higher mortality improvement than assumed in the Society of Actuaries 2020 Mortality Table Report and Improvement Scale, and affected plans generally expect the value of the actuarial obligations to increase, depending on the specific demographic characteristics of the plan participants and the types of benefits. The Company believes that the assumptions utilized in recording its obligations under its plans are reasonable based on its experience and market conditions. Recently Adopted Accounting Pronouncements Recently Adopted Accounting Pronouncements The Company did not adopt new standards in fiscal 2022 that have a material impact on its consolidated financial statements and related disclosures. Recently Issued Accounting Pronouncements Recently Issued Accounting Pronouncements In October 2021, the FASB issued ASU No. 2021- 08, Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires accounting for contract assets and liabilities from contracts with customers in a business combination to be accounted for in accordance with ASC No. 606. The standard is effective for fiscal years beginning after December 15, 2022. The Company has not determined the timing of adoption, but does not expect ASU 2021- 08 to have a material impact on its consolidated financial statements and related disclosures. X- DefinitionAllocation of net income (Loss). ReferencesNo definition available. Details Name: sgu_AllocationOfNetIncomeLossPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionAssets Held for Sale [Policy Text Block] ReferencesNo definition available. Details Name: sgu_AssetsHeldForSalePolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionBasis of presentation policy. ReferencesNo definition available. Details Name: sgu_BasisOfPresentationPolicyPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionCash Accounts Receivable Revolving Credit Facility Borrowings And Accounts Payable Policy [Text Block] ReferencesNo definition available. Details Name: sgu_CashAccountsReceivableRevolvingCreditFacilityBorrowingsAndAccountsPayablePolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionCost of installations and service. ReferencesNo definition available. Details Name: sgu_CostOfInstallationsAndServicePolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionCustomer Credit Balances Policy [Text Block] ReferencesNo definition available. Details Name: sgu_CustomerCreditBalancesPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDelivery and branch expenses. ReferencesNo definition available. Details Name: sgu_DeliveryAndBranchExpensesPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type:~~

~~durationX- DefinitionDerivatives and hedging disclosures and fair value measurements. ReferencesNo definition available. Details Name: sgu_DerivativesAndHedgingDisclosuresAndFairValueMeasurementsPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDescription of new accounting pronouncements not yet adopted. ReferencesNo definition available. Details Name: sgu_DescriptionOfNewAccountingPronouncementsNotYetAdoptedPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionFinance charge income. ReferencesNo definition available. Details Name: sgu_FinanceChargeIncomePolicyPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionInsurance reserves. ReferencesNo definition available. Details Name: sgu_InsuranceReservesPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionOperating lease right- of- use assets and related lease liabilities. ReferencesNo definition available. Details Name: sgu_OperatingLeaseRightOfUseAssetsAndRelatedLeaseLiabilitiesPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionOther Income (Loss), Net. ReferencesNo definition available. Details Name: sgu_OtherIncomeLossNetPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionSales, use and value added taxes. ReferencesNo definition available. Details Name: sgu_SalesUseAndValueAddedTaxesPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionWeather hedge contract. ReferencesNo definition available. Details Name: sgu_WeatherHedgeContractPolicyPolicyTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for advertising cost. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 720- SubTopic 35- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6420018 & loc = d3e36677- 107848 Details Name: us- gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for completed business combinations (purchase method, acquisition method or combination of entities under common control). This accounting policy may include a general discussion of the purchase method or acquisition method of accounting (including for example, the treatment accorded contingent consideration, the identification of assets and liabilities, the purchase price allocation process, how the fair values of acquired assets and liabilities are determined) and the entity' s specific application thereof. An entity that acquires another entity in a leveraged buyout transaction generally discloses the accounting policy followed by the acquiring entity in determining the basis used to value its interest in the acquired entity, and the rationale for that accounting policy. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 10- Section 05- Paragraph 4- Subparagraph (a)- (d)- URI https: / / asc. fasb. org / extlink & oid = 6909625 & loc = d3e227- 128457 Details Name: us- gaap_BusinessCombinationsPolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionEntity' s cash and cash equivalents accounting policy with respect to restricted balances. Restrictions may include legally restricted deposits held as compensating balances against short- term borrowing arrangements, contracts entered into with others, or company statements of intention with regard to particular deposits; however, time deposits and short- term certificates of deposit are not generally included in legally restricted deposits. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (1) (a))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4273- 108586 Details Name: us- gaap_CashAndCashEquivalentsRestrictedCashAndCashEquivalentsPolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for comprehensive income. ReferencesNo definition available. Details Name: us- gaap_ComprehensiveIncomePolicyPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for cost of product sold and service rendered. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 705- URI https: / / asc. fasb. org / topic & trid = 2122478 Details Name: us- gaap_CostOfSalesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for deferral and amortization of significant deferred charges. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (17))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_DeferredChargesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3630- 109257 Details Name: us- gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for environmental remediation costs that are expensed during the period that resulted from improper or other than normal operation of a long- lived asset. This accounting policy may address (1) whether the obligation is measured on a discounted basis, (2) the event, situation, or set of circumstances that generally triggers recognition of loss contingencies arising from the entity' s environmental remediation- related obligations, and (3) the timing of recognition of any recoveries. This accounting policy does not address: (1) accounting for pollution control costs of current operations or for costs of future site restoration or closure that are required upon the cessation of operations or sale of facilities (2) environmental remediation actions that are undertaken at the sole discretion of management and that are not induced by the threat, by governments or other parties, of litigation or of assertion of a claim or an assessment (3) recognition of liabilities of insurance companies for unpaid claims or (4) asset impairment issues. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 410- SubTopic 30- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 6393242 & loc = d3e13231- 110859Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 410- SubTopic 30- Section 55- Paragraph 14- URI https: / / asc. fasb. org / extlink & oid = 6571209 & loc = d3e13669- 110860Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 410- SubTopic 30- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 6393242 & loc = d3e13185- 110859 Details Name: us- gaap_EnvironmentalCostExpensePolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for fair value measurements of financial and non- financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. ReferencesNo definition available. Details Name: us- gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 2: http: / / fasb. org / us- gaap / role / ref /~~

~~legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16265- 109275 Details Name: us- gaap_GoodwillAndIntangibleAssetsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long- lived assets. An entity also may disclose its accounting policy for long- lived assets to be sold. This policy excludes goodwill and intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 05- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 109226317 & loc = d3e202- 110218Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 5. CC)- URI https: / / asc. fasb. org / extlink & oid = 27011434 & loc = d3e125687- 122742 Details Name: us- gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 25- URI https: / / asc. fasb. org / extlink & oid = 123427490 & loc = d3e32247- 109318Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32847- 109319Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 19- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32840- 109319Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL116659661- 227067Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 123427490 & loc = d3e32280- 109318Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 17- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32809- 109319 Details Name: us- gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 116847112 & loc = d3e4556- 108314Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- URI https: / / asc. fasb. org / topic & trid = 2126998Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 912- SubTopic 330- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6471895 & loc = d3e55923- 109411Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 116847112 & loc = d3e4492- 108314Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 45- Paragraph 6- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126900757 & loc = d3e543- 108305Reference 7: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6361739 & loc = d3e7789- 107766 Details Name: us- gaap_InventoryPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for investment in financial asset. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (3) (b))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (a) (2)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571 Details Name: us- gaap_InvestmentPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity' s financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us- gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for long- lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 1- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99779- 112916Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99893- 112916Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229 Details Name: us- gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 123577603 & loc = d3e5033- 111524Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10178- 111534Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10149- 111534Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10133- 111534 Details Name: us- gaap_ReceivablesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790 Details Name: us- gaap_RevenueRecognitionPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types:~~

textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for inclusion of significant items in the selling, general and administrative (or similar) expense report caption. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 720- SubTopic 35- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6420018 & loc = d3e36677- 107848 Details Name: us- gaap_SellingGeneralAndAdministrativeExpensesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6191- 108592Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6161- 108592Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6143- 108592Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e5967- 108592Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6061- 108592Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6132- 108592Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e5967- 108592 Details Name: us- gaap_UseOfEstimates Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationRevenue Recognition (Tables) 12 Months Ended Sep. 30, 2022 Revenue from Contract with Customer [Abstract] Summary of Disaggregation of Revenue by Major Sources The following disaggregates our revenue by major sources for the years ended September 30, 2022, 2021 and 2020: Years Ended September 30, (in thousands) Petroleum Products: Home heating oil and propane $ 1, 170, 552 $ 881, 526 $ 924, 421 Motor fuel and other petroleum products 527, 729 322, 793 261, 605 Total petroleum products 1, 698, 281 1, 204, 319 1, 186, 026 Installations and Services: Equipment installations 121, 023 110, 475 101, 699 Equipment maintenance service contracts 121, 623 118, 546 120, 388 Billable call services 65, 631 63, 746 59, 345 Total installations and services 308, 277 292, 767 281, 432 Total Sales $ 2, 006, 558 $ 1, 497, 086 $ 1, 467, 458 Summary of Changes in Allowance for Credit Losses Changes in the allowance for credit losses are as follows: (in thousands) Credit Loss Allowance Balance at September 30, 2021 $ 4, 779 Current period provision 5, 411 Write- offs, net and other (2, 435) Balance as of September 30, 2022 $ 7, 755 X- DefinitionTabular disclosure of allowance for credit loss on financing receivable. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 50- Paragraph 11B- URI https: / / asc. fasb. org / extlink & oid = 123577603 & loc = SL6953423- 111524Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447 Details Name: us- gaap_AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130545- 203045 Details Name: us- gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCommon Unit Repurchase Plans and Retirement (Tables) 12 Months Ended Sep. 30, 2022 Equity [Abstract] Company' s Repurchase Activities The following table shows repurchases under the Repurchase Plan. (in thousands, except per unit amounts) Period Total Numberof UnitsPurchased Average PricePaid per Unit (a) Total Numberof UnitsPurchased asPart ofPubliclyAnnouncedPlans orPrograms Maximum Numberof Units that MayYet Be Purchased Fiscal year 2012 to 2021 total 21, 979 $ 8. 60 17, 504 2, 848 First quarter fiscal year 2022 total 1, 104 $ 10. 65 2, 157 (b) Second quarter fiscal year 2022 total $ 10. 50 1, 165 Third quarter fiscal year 2022 total $ 10. 52 July 2022 $ 9. 73 August 2022 $ 9. 78 1, 686 (c) September 2022 $ 8. 89 1, 557 Fourth quarter fiscal year 2022 total $ 9. 46 1, 557 Fiscal year 2022 total 2, 954 $ 10. 43 2, 541 1, 557 October 2022 $ 8. 45 1, 403 November 2022 $ 8. 71 1, 236 (d) (a) Amounts include repurchase costs. (b) On December 30, 2021, the Company purchased 0. 4 million Common Units in a private transaction for aggregate consideration of approximately $ 4. 4 million. The approved purchase was made outside of the Company' s unit repurchase plan. (c) In August 2022, the Board authorized an increase in the number of Common Units available for repurchase in open market transactions from 0. 2 million to 1. 4 million. (d) Of the total available for repurchase, approximately 1. 0 million are available for repurchase in open market transactions and 0. 3 million are available for repurchase in privately- negotiated transactions. X- DefinitionPartnership' s repurchase activities. ReferencesNo definition available. Details Name: sgu_PartnershipsRepurchaseActivitiesTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_EquityAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationCaptive Insurance Collateral (Tables) 12 Months Ended Sep. 30, 2022 Investments, Debt and Equity Securities [Abstract] Schedule of Captive Insurance Collateral to be Available- for- sale Investments The Company considers all of its captive insurance collateral to be Level 1 available- for- sale investments. Investments at September 30, 2022 consist of the following (in thousands): Amortized Cost Gross Unrealized Gain Gross Unrealized (Loss) Fair Value Cash and Receivables $ 1, 838 $ — $ — $ 1, 838 U. S. Government Sponsored Agencies 48, 473 — (3, 052) 45, 421 Corporate Debt Securities 20, 322 — (919) 19, 403 Total $ 70, 633 $ — $ (3, 971) $ 66, 662 Investments at September 30, 2021 consist of the following (in thousands): Amortized Cost Gross Unrealized Gain Gross Unrealized (Loss) Fair Value Cash and Receivables $ $ — $ — $ U. S. Government Sponsored Agencies 51, 632 (53) 51, 687 Corporate Debt Securities 16, 302 (18) 17, 202 Foreign Bonds and Notes — Total $ 68, 951 $ 1, 053 $ (71) $ 69, 933 Schedule of Maturities of Investments Maturities of investments were as follows at September 30, 2022 (in thousands): Net Carrying Amount Due within one year $ 2, 829 Due after one year through five years 63, 833 Due after five years through ten years — Total $ 66, 662 X- DefinitionTabular disclosure of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available- for- sale). ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 320- URI https: / / asc. fasb. org / topic & trid = 2196928 Details Name: us- gaap_DebtSecuritiesAvailableForSaleTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of maturities of an entity' s investments as well as any other information pertinent to the investments. ReferencesNo definition available. Details Name: us- gaap_InvestmentsClassifiedByContractualMaturityDateTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationDerivatives and Hedging- Disclosures and Fair Value Measurements (Tables) 12 Months Ended Sep. 30, 2022 Derivative Instruments and Hedging Activities Disclosure [Abstract] Company' s Commodity Financial Assets and Liabilities Measured at Fair Value on Recurring Basis The Company had no assets or liabilities that are measured at fair value on a nonrecurring basis subsequent to their initial recognition. The Company' s commodity financial assets and liabilities measured at fair value on a recurring basis are listed on the following table. (In thousands) Fair Value Measurements atReporting Date Using: Derivatives Not Designatedas Hedging Instruments Quoted Pricesin ActiveMarkets forIdentical Assets SignificantOtherObservableInputs Under FASB ASC 815- 10 Balance Sheet Location Total Level 1 Level 2 Asset Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ 51, 134 $

~~— $ 51, 134 Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net 2, 094 — 2, 094 Commodity contract assets at September 30, 2022 $ 53, 228 $ — $ 53, 228 Liability Derivatives at September 30, 2022 Commodity contracts Fair asset and liability value of derivative instruments $ (34, 494) $ — $ (34, 494) Commodity contracts Long- term derivative assets included in the deferred charges and other assets, net (743) — (743) Commodity contract liabilities at September 30, 2022 $ (35, 237) $ — $ (35, 237) Asset Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ 29, 360 $ — $ 29, 360 Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net 2, 023 — 2, 023 Commodity contract assets at September 30, 2021 $ 31, 383 $ — $ 31, 383 Liability Derivatives at September 30, 2021 Commodity contracts Fair asset value of derivative instruments $ (3, 138) $ — $ (3, 138) Commodity contracts Long- term derivative liabilities included in the deferred charges and other assets, net (463) — (463) Commodity contract liabilities at September 30, 2021 $ (3, 601) $ — $ (3, 601) Company' s Commodity Derivatives Assets (Liabilities) Offset by Counterparty The Company’ s commodity derivative assets (liabilities) offset by counterparty and subject to an enforceable master netting arrangement are listed on the following table. (In thousands) Gross Amounts Not Offset in theStatement of Financial Position Offsetting of Financial Assets (Liabilities) and Derivative Assets (Liabilities) GrossAssetsRecognized GrossLiabilitiesOffsetin theStatementof FinancialPosition Net Assets (Liabilities) Presentedin theStatement ofFinancialPosition FinancialInstruments CashCollateralReceived NetAmount Fair asset value of derivative instruments $ 47, 784 $ (30, 961) $ 16, 823 $ — $ — $ 16, 823 Long- term derivative assets included in deferred charges and other assets, net 2, 094 (743) 1, 351 — — 1, 351 Fair liability value of derivative instruments 3, 350 (3, 533) (183) — — (183) Total at September 30, 2022 $ 53, 228 $ (35, 237) $ 17, 991 $ — $ — $ 17, 991 Fair asset value of derivative instruments $ 29, 360 $ (3, 138) $ 26, 222 $ — $ — $ 26, 222 Long- term derivative assets included in deferred charges and other assets, net 2, 023 (463) 1, 560 — — 1, 560 Total at September 30, 2021 $ 31, 383 $ (3, 601) $ 27, 782 $ — $ — $ 27, 782 Company' s Effect on Derivative Instruments on the Statement of Operations (In thousands) The Effect of Derivative Instruments on the Statement of Operations Amount of (Gain) or Loss Recognized Years Ended September 30, Derivatives NotDesignated as HedgingInstruments Under FASB ASC 815- 10 Location of (Gain) or Loss Recognized inIncome on Derivative Commodity contracts Cost of product (a) $ (34, 523) $ 2, 395 $ 10, 462 Commodity contracts Cost of installations and service (a) $ (1, 555) $ (359) $ Commodity contracts Delivery and branch expenses (a) $ (3, 423) $ $ 1, 634 Commodity contracts (Increase) / decrease in the fair value of derivative instruments (b) $ 17, 286 $ (36, 138) $ 2, 755 (a) Represents realized closed positions and includes the cost of options as they expire. (b) Represents the change in value of unrealized open positions and expired options. X- DefinitionOffsetting assets liabilities. ReferencesNo definition available. Details Name: sgu_OffsettingAssetsLiabilitiesTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_DerivativeInstrumentsAndHedgingActivitiesDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 2- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126976982 & loc = d3e19207- 110258Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126976982 & loc = d3e19207- 110258 Details Name: us- gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of derivative instrument not designated or qualifying as hedging instrument. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 10- Section 50- Paragraph 4C- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 125515794 & loc = SL5624171- 113959Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 10- Section 50- Paragraph 4CC- URI https: / / asc. fasb. org / extlink & oid = 125515794 & loc = SL109998890- 113959 Details Name: us- gaap_ScheduleOfOtherDerivativesNotDesignatedAsHedgingInstrumentsStatementsOfFinancialPerformanceAndFinancialPositionLocationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationInventories (Tables) 12 Months Ended Sep. 30, 2022 Inventory Disclosure [Abstract] Components of Inventory The components of inventory were as follows (in thousands): September 30, Product $ 58, 727 $ 37, 890 Parts and equipment 24, 830 23, 293 Total inventory $ 83, 557 $ 61, 183 X- ReferencesNo definition available. Details Name: us- gaap_InventoryDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (c))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (a))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6361739 & loc = d3e7789- 107766 Details Name: us- gaap_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationProperty and Equipment (Tables) 12 Months Ended Sep. 30, 2022 Property, Plant and Equipment [Abstract] Component of Property and Equipment The components of property and equipment were as follows (in thousands): September 30, Land and land improvements $ 23, 771 $ 22, 590 Buildings and leasehold improvements 51, 164 42, 344 Fleet and other equipment 79, 000 75, 365 Tanks and equipment 58, 164 54, 848 Furniture, fixtures and office equipment 34, 820 43, 183 Total 246, 919 238, 330 Less accumulated depreciation and amortization 139, 175 139, 207 Property and equipment, net $ 107, 744 $ 99, 123 X- ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229 Details Name: us- gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationGoodwill and Other Intangible Assets (Tables) 12 Months Ended Sep. 30, 2022 Goodwill and Intangible Assets Disclosure [Abstract] Summary of Changes in the Company' s Goodwill A summary of changes in the Company’ s goodwill during the fiscal years ended September 30, 2022 and 2021 are as follows (in thousands): Balance as of September 30, 2020 $ 240, 327 Fiscal year 2021 business combinations 13, 071 Balance as of September 30, 2021 253, 398 Fiscal year 2022 business combinations 3, 072 Goodwill included within assets held for sale (2, 215) Other (145) Balance as of September 30, 2022 $ 254, 110 Intangible Assets Subject to Amortization Intangible assets subject to amortization consist of the following (in thousands): September 30, Gross Gross Carrying Accum. Carrying Accum. Amount Amortization Net Amount Amortization Net Customer lists $ 409, 980 $ 345, 237 $ 64, 743 $ 403, 913 $ 329, 406 $ 74, 507 Trade names and other intangibles 41, 736 21, 969 19, 767 40, 548 19, 581 20, 967 Total $ 451, 716 $ 367, 206 $ 84, 510 $ 444, 461 $ 348, 987 $ 95, 474 Estimated Annual Amortization Expense Related to Intangible Assets Subject to Amortization Total estimated annual~~

amortization expense related to intangible assets subject to amortization, for the year ending September 30, 2023 and the four succeeding fiscal years ending September 30, is as follows (in thousands): Amount $ 16, 923 $ 14, 613 $ 12, 319 $ 9, 299 $ 8, 589 X- ReferencesNo definition available. Details Name: us- gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16265- 109275 Details Name: us- gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (g)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 6: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1A- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = SL108378252- 109267Reference 8: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 9: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267Reference 10: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 2- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13854- 109267Reference 11: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 55- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 122137925 & loc = d3e14258- 109268Reference 12: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 20- Section 50- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121556970 & loc = d3e13816- 109267 Details Name: us- gaap_ScheduleOfGoodwillTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite- lived intangible assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationAccrued Expenses and Other Current Liabilities (Tables) 12 Months Ended Sep. 30, 2022 Payables and Accruals [Abstract] Components of Accrued Expenses and Other Current Liabilities The components of accrued expenses and other current liabilities were as follows (in thousands): September 30, Accrued wages and benefits $ 33, 517 $ 29, 467 Self- insurance liabilities 79, 875 80, 572 Other accrued expenses and other current liabilities 12, 169 11, 182 Total accrued expenses and other current liabilities $ 125, 561 $ 121, 221 X- ReferencesNo definition available. Details Name: us- gaap_PayablesAndAccrualsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the (a) carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business (accounts payable); (b) other payables; and (c) accrued liabilities. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). An alternative caption includes accrued expenses. ReferencesNo definition available. Details Name: us- gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationLong- Term Debt and Bank Facility Borrowings (Tables) 12 Months Ended Sep. 30, 2022 Debt Disclosure [Abstract] Company' s DebtThe Company' s debt is as follows September 30, (in thousands): Carrying Carrying Amount Fair Value (a) Amount Fair Value (a) Revolving Credit Facility Borrowings $ 20, 276 $ 20, 276 $ 8, 618 $ 8, 618 Senior Secured Term Loan (b) 164, 084 165, 000 110, 006 110, 500 Total debt $ 184, 360 $ 185, 276 $ 118, 624 $ 119, 118 Total short- term portion of debt $ 32, 651 $ 32, 651 $ 26, 239 $ 26, 239 Total long- term portion of debt $ 151, 709 $ 152, 625 $ 92, 385 $ 92, 879 (a) The face amount of the Company' s variable rate long- term debt approximates fair value. (b) Carrying amounts are net of unamortized debt issuance costs of $ 0. 9 million as of September 30, 2022 and $ 0. 5 million as of September 30, 2021. Maturities Including Working Capital Borrowings and Expected Repayments Due to Excess Cash Flow As of September 30, 2022, the maturities (including working capital borrowings and expected repayments due to Excess Cash Flow) during fiscal years ending September 30, considering the terms of our credit agreement, are set forth in the following table (in thousands): $ 32, 651 $ 16, 500 $ 16, 500 $ 16, 500 $ 103, 125 Thereafter $ — X- ReferencesNo definition available. Details Name: us- gaap_DebtDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of long- debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 22)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 3- Subparagraph (SX 210. 12- 04 (a))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e24072- 122690Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 45- Paragraph 1A- URI https: / / asc. fasb. org / extlink & oid = 124435984 & loc = d3e28541- 108399Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21506- 112644Reference 5: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 55- Paragraph 69B- URI https: / / asc. fasb. org / extlink & oid = 123466577 & loc = SL123495735- 112612Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124435984 & loc = d3e28551- 108399Reference 7: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 55- Paragraph 69E- URI https: / / asc. fasb. org / extlink & oid = 123466577 & loc = SL123495743- 112612Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid =

126973232 & loc = d3e21521- 112644Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21538- 112644Reference 10: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 470- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 123599511 & loc = d3e64711- 112823Reference 11: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 55- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 114775985 & loc = d3e28878- 108400Reference 12: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21475- 112644 Details Name: us- gaap_ScheduleOfDebtInstrumentsTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of maturity and sinking fund requirement for long- term debt. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 123465755 & loc = d3e1835- 112601 Details Name: us- gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationEmployee Benefit Plans (Tables) 12 Months Ended Sep. 30, 2022 Retirement Benefits [Abstract] Participation and Contributions to Multiemployer Pension Plans Pension ProtectionAct ZoneStatus FIP / RP Status CompanyContributions (in thousands) Pension Fund EIN / Pension PlanNumber Pending / Implemented SurchargeImposed Expiration Dateof Collective- BargainingAgreementsNew England Teamsters and Trucking Industry Pension Fund 04- 6372430 / 001 Red Red Yes / Implemented $ 2, 605 $ 2, 563 $ 2, 659 No 9 / 30 / 22 to 8 / 31 / 27Westchester Teamsters Pension Fund 13- 6123973 / 001 Green Green N / A 1, 153 1, 100 No 1 / 31 / 24 to 12 / 31 / 24Local 553 Pension Fund 13- 6637826 / 001 Green Green N / A 2, 741 2, 841 2, 678 No 1 / 15 / 2023Local 463 Pension Fund 11- 1800729 / 001 Green Green N / A No 2 / 28 / 23 to 6 / 30 / 25IAM National Pension Fund 51- 6031295 / 002 Red Red Yes / Implemented 2, 585 2, 532 2, 822 Yes 5 / 31 / 23 to 9 / 30 / 25Teamsters Local 469 Pension Plan 22- 6172237 / 001 Red Red Yes / Implemented Yes 8 / 31 / 24Local 445 Pension Fund 13- 1864489 / 001 Red Red Yes / Implemented Yes 10 / 31 / 24All Other Multiemployer Pension Plans Total Contributions $ 9, 637 $ 9, 603 $ 9, 657 Net Periodic Benefit Cost for Period Reconciliation of Changes in Plan Assets Projected Benefit Obligations and Amounts Recognized in Other Comprehensive Income and Accumulated Other Comprehensive Income The following table provides the net periodic benefit cost for the period, a reconciliation of the changes in the Plan assets, projected benefit obligations, and the amounts recognized in other comprehensive income and accumulated other comprehensive income at the dates indicated using a measurement date of September 30 (in thousands): Gross Pension Net Periodic Fair Related Pension Value of Accumulated Cost in Pension Projected Other Other Income Plan Benefit Comprehensive Comprehensive Debit / (Credit) Statement Cash Assets Obligation (Income) / Loss Income Fiscal Year 2020 Beginning balance $ 66, 838 $ (65, 007) $ 15, 104 Interest cost 1, 875 (1, 875) Actual return on plan assets (6, 538) 6, 538 Employer contributions — — Benefit payments (4, 288) 4, 288 Investment and other expenses (539) Difference between actual and expected return on plan assets 4, 268 (4, 268) Anticipated expenses (334) Actuarial loss (3, 009) 3, 009 Amortization of unrecognized net actuarial loss 1, 617 (1, 617) Annual cost / change $ 1, 017 $ — 2, 250 (391) $ (2, 876) (2, 876) Ending balance $ 69, 088 $ (65, 398) $ 12, 228 Funded status at the end of the year $ 3, 690 Fiscal Year 2021 Interest cost 1, 541 (1, 541) Actual return on plan assets (678) Employer contributions — — Benefit payments (4, 429) 4, 429 Investment and other expenses (377) Difference between actual and expected return on plan assets (1, 386) 1, 386 Anticipated expenses (345) Actuarial gain 1, 184 (1, 184) Amortization of unrecognized net actuarial loss (937) Annual cost / change $ $ — (3, 751) 4, 104 $ (735) (735) Ending balance $ 65, 337 $ (61, 294) $ 11, 493 Funded status at the end of the year $ 4, 043 Fiscal Year 2022 Interest cost 1, 560 (1, 560) Actual return on plan assets 13, 658 (13, 658) Employer contributions — — Benefit payments (4, 225) 4, 225 Investment and other expenses (507) Difference between actual and expected return on plan assets (15, 200) 15, 200 Anticipated expenses — — Actuarial gain 13, 869 (13, 869) Amortization of unrecognized net actuarial loss (896) Annual cost / change $ $ — (17, 883) 17, 041 $ Ending balance $ 47, 454 $ (44, 253) $ 11, 928 Funded status at the end of the year $ 3, 201 Weighted- Average Assumptions Used in Measurement of Partnership' s Benefit Obligation September 30, Weighted- Average Assumptions Used in the Measurement of the Company’ s Benefit Obligation Discount rate at year end date 5. 50 % 2. 65 % 2. 45 % Expected return on plan assets for the year ended 3. 77 % 3. 66 % 4. 36 % Rate of compensation increase N / A N / A N / AFair Values and Percentage of Company' s Pension Plan Assets by Asset Category The fair values and percentage of the Company’ s pension plan assets by asset category are as follows (in thousands): September 30, Concentration ConcentrationAsset Category Level 1 Percentage Level 1 PercentageCorporate and U. S. government bond fund (1) $ 42, 921 90 % $ 59, 068 90 % U. S. large- cap equity (1) 3, 411 7 % 4, 765 7 % International equity (1) 2 % 1, 165 2 % Cash 1 % 1 % Total $ 47, 454 100 % $ 65, 337 100 % Represent investments in Vanguard funds that seek to replicate the asset category description. X- DefinitionDefined Benefit Plan Net Periodic Benefit Cost Fair Value Of Plan Assets Projected Benefit Obligation And Other Comprehensive Income Table [Text Block] ReferencesNo definition available. Details Name: sgu_DefinedBenefitPlanNetPeriodicBenefitCostFairValueOfPlanAssetsProjectedBenefitObligationAndOtherComprehensiveIncomeTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDefined Benefit Plan Weighted Average Asset Fair Value And Percentage Allocations Table [Text Block] ReferencesNo definition available. Details Name: sgu_DefinedBenefitPlanWeightedAverageAssetFairValueAndPercentageAllocationsTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_CompensationAndRetirementDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assumption used to determine benefit obligation and net periodic benefit cost of defined benefit plan. Includes, but is not limited to, discount rate, rate of compensation increase, expected long- term rate of return on plan assets and interest crediting rate. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 20- Section 50- Paragraph 1- Subparagraph (k)- URI https: / / asc. fasb. org / extlink & oid = 123447040 & loc = d3e1928- 114920 Details Name: us- gaap_ScheduleOfAssumptionsUsedTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of information about multiemployer plan. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (f) (2)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (e) (1)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 5: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 55- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 35742348 & loc = SL14450788- 114948Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 9- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450691- 114947Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (e) (2)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 9- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450691- 114947Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (f) (1)- URI https: / / asc.

fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 80- Section 50- Paragraph 5- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 65877416 & loc = SL14450657- 114947 Details Name: us- gaap_ScheduleOfMultiemployerPlansTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIncome Taxes (Tables) 12 Months Ended Sep. 30, 2022 Income Tax Disclosure [Abstract] Components of Income Tax Expense Income tax expense is comprised of the following for the indicated periods (in thousands): Years Ended September 30, Current: Federal $ 11, 900 $ 16, 077 $ 17, 083 State 5, 019 6, 237 7, 086 Deferred Federal (2, 563) 8, 263 (2, 643) State (618) 3, 098 (901) $ 13, 738 $ 33, 675 $ 20, 625 Provision for Income Taxes Differs from Income Taxes The provision for income taxes differs from income taxes computed at the Federal statutory rate as a result of the following (in thousands): Years Ended September 30, Income from continuing operations before taxes $ 49, 026 $ 121, 412 $ 76, 543 Provision for income taxes: Tax at Federal statutory rate $ 10, 295 $ 25, 496 $ 16, 074 State taxes net of federal benefit 3, 251 7, 927 5, 224 Permanent differences Change in valuation allowance (113) Other (265) (30) (649) $ 13, 738 $ 33, 675 $ 20, 625 Components of Net Deferred Taxes The components of the net deferred taxes for the years ended September 30, 2022 and September 30, 2021 using current tax rates are as follows (in thousands): September 30, Deferred tax assets: Operating lease liabilities $ 28, 591 $ 29, 115 Net operating loss carryforwards 5, 432 5, 590 Vacation accrual 3, 050 2, 923 Pension accrual 3, 666 3, 603 Allowance for bad debts 2, 155 1, 291 Insurance accrual 1, 934 2, 020 Inventory capitalization (580) Other, net 1, 319 1, 504 Total deferred tax assets 45, 567 46, 677 Valuation allowance (4, 184) (3, 976) Net deferred tax assets $ 41, 383 $ 42, 701 Deferred tax liabilities: Operating lease right- of- use assets $ 27, 097 $ 27, 774 Property and equipment 15, 012 14, 374 Intangibles 19, 936 19, 591 Fair value of derivative instruments 1, 851 6, 864 Other, net 3, 107 3, 112 Total deferred tax liabilities $ 67, 003 $ 71, 715 Net deferred taxes $ (25, 620) $ (29, 014) X- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning- of- the- year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319 Details Name: us- gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity' s statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationLeases (Tables) 12 Months Ended Sep. 30, 2022 Leases [Abstract] Summary of Total Lease Costs and Other Information A summary of total lease costs and other information is comprised of the following for the indicated periods: Years Ended September 30, (in thousands) Lease cost: Operating lease cost $ 23, 186 $ 25, 185 $ 25, 396 Short- term lease cost 1, 024 Variable lease cost 7, 400 5, 867 5, 255 Total lease cost $ 31, 610 $ 31, 878 $ 31, 426 Other information: Cash paid for amounts included in the measurement of lease liabilities Operating cash flows from operating leases $ 22, 513 $ 24, 894 $ 24, 943 Right- of- use assets obtained in exchange for new operating lease liabilities $ 16, 366 $ 15, 894 $ 20, 487 Weighted- average remaining lease term – operating leases 6. 1 years 6. 6 years 7. 1 years Weighted- average discount rate – operating leases 5. 4 % 4. 8 % 4. 9 % Schedule of Maturities of Noncancelable Operating Lease Liabilities Maturities of noncancelable operating lease liabilities as of September 30, 2022 are as follows: September 30, (in thousands) $ 22, 024 21, 166 19, 253 16, 291 12, 155 Thereafter 25, 857 Total undiscounted lease payments 116, 746 Less imputed interest (18, 150) Total lease liabilities $ 98, 596 X- DefinitionSchedule of lease cost and other information. ReferencesNo definition available. Details Name: sgu_ScheduleOfLeaseCostAndOtherInformationTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_LeasesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of undiscounted cash flows of lessee' s operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918701- 209980 Details Name: us- gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSupplemental Disclosure of Cash Flow Information (Tables) 12 Months Ended Sep. 30, 2022 Supplemental Cash Flow Elements [Abstract] Schedule of Supplemental Disclosure of Cash Flow Information Years Ended September 30, (in thousands) Cash paid during the period for: Income taxes, net $ 17, 122 $ 21, 936 $ 25, 292 Interest $ 10, 077 $ 8, 928 $ 11, 722 X- DefinitionTabular disclosure of supplemental cash flow information for the periods presented. ReferencesNo definition available. Details Name: us- gaap_ScheduleOfCashFlowSupplementalDisclosuresTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SupplementalCashFlowElementsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationEarnings per Limited Partner Units (Tables) 12 Months Ended Sep. 30, 2022 Earnings Per Share [Abstract] Net Income Allocation and Per Unit Data The following table presents the net income allocation and per unit data: Basic and Diluted Earnings Per Limited Partner: Years Ended September 30, (in thousands, except per unit data) Net income $ 35, 288 $ 87, 737 $ 55, 918 Less General Partners’ interest in net income Net income available to limited partners 35, 007 87, 048 55, 541 Less dilutive impact of theoretical distribution of earnings * 3, 230 13, 163 6, 812 Limited Partner’ s interest in net income $ 31, 777 $ 73, 885 $ 48, 729 Per unit data: Basic and diluted net income available to limited partners $ 0. 94 $ 2. 15 $ 1. 22 Less dilutive impact of theoretical distribution of earnings * 0. 09 0. 33 0. 15 Limited Partner’ s interest in net income under $ 0. 85 $ 1. 82 $ 1. 07 Weighted average number of Limited Partner units outstanding 37, 384 40, 553 45, 656 * In any accounting period where the Company’ s aggregate net income exceeds its aggregate distribution for such period, the Company is required to present net income per limited partner unit as if all of the earnings for the period were distributed, based on the terms of the Partnership agreement, regardless of whether those earnings would actually be distributed during a particular period from an economic or practical perspective. This allocation does not impact the Company’ s overall net income or other financial results. X- DefinitionNet income per unit data. ReferencesNo definition available. Details Name: sgu_ScheduleOfNetIncomeAllocationAndPerUnitDataTableTextBlock Namespace Prefix: sgu_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_EarningsPerShareAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSelected Quarterly Financial Data (Tables) 12 Months Ended Sep. 30, 2022 Quarterly Financial Information Disclosure [Abstract] Selected Quarterly Financial Data Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 488, 270 $ 782, 543 $ 439, 101 $ 296, 644 $ 2, 006, 558 Gross profit for product, installation and

~~service 139, 628 220, 073 77, 305 47, 224 484, 230 Operating income (loss) 22, 624 117, 245 (11, 496) (67, 920) 60, 453 Income (loss) before income taxes 20, 327 114, 279 (14, 353) (71, 227) 49, 026 Net income (loss) 14, 489 81, 379 (10, 587) (49, 993) 35, 288 Limited Partner interest in net income (loss) 14, 367 80, 682 (10, 494) (49, 548) 35, 007 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 32 $ 1. 75 $ (0. 29) $ (1. 36) $ 0. 85 Three Months Ended Dec. 31, Mar. 31, Jun. 30, Sep. 30, (in thousands- except per unit data) Total Sales $ 373, 320 $ 604, 115 $ 283, 100 $ 236, 551 $ 1, 497, 086 Gross profit for product, installation and service 131, 870 226, 202 70, 091 49, 491 477, 654 Operating income (loss) 54, 786 119, 695 (13, 764) (30, 517) 130, 200 Income (loss) before income taxes 52, 688 117, 316 (15, 963) (32, 629) 121, 412 Net income (loss) 37, 860 85, 164 (12, 054) (23, 233) 87, 737 Limited Partner interest in net income (loss) 37, 564 84, 483 (11, 956) (23, 043) 87, 048 Net income (loss) per Limited Partner unit: Basic and diluted (a) $ 0. 74 $ 1. 71 $ (0. 30) $ (0. 58) $ 1. 82 The sum of the quarters do not add- up to the total due to the weighting of Limited Partner Units outstanding, rounding or the theoretical effects of FASB ASC 260- 10- 45- 60 to Master Limited Partners earnings per unit. X- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of quarterly financial data. Includes, but is not limited to, financial information for fiscal quarters, cumulative effect of a change in accounting principle and earnings per share data. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126900988 & loc = d3e1280- 108306 Details Name: us- gaap_ScheduleOfQuarterlyFinancialInformationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationOrganization- Additional Information (Detail) shares in Thousands 12 Months EndedJul. 06, 2022 USD ($) Sep. 30, 2022 Contract Customer Segment sharesSep. 30, 2021 sharesSep. 30, 2020 sharesSep. 30, 2019 sharesLimited Partners' Capital Account [Line Items] Number of reportable segments | Segment Fifth Amendment Limited Partners' Capital Account [Line Items] Non Seasonal maximum borrowing capacity under revolving credit facility $ 0 Sixth Amendment Limited Partners' Capital Account [Line Items] Non Seasonal maximum borrowing capacity under revolving credit facility 400, 000, 000 Maximum borrowing capacity (heating season December to April) under revolving credit facility $ 550, 000, 000 Due date of debt Jul. 06, 2027 Sixth Amendment | Term Loan Limited Partners' Capital Account [Line Items] Outstanding term loan $ 165, 000, 000 Senior secured term loan maturity period 5 years Petro Holdings, Inc Limited Partners' Capital Account [Line Items] Ownership interest of Star Acquisitions Inc. 100. 00 % Number of residential and commercial home heating oil and propane customers served | Customer 415, 900 Number of customers to whom only home heating oil, gasoline and diesel were sells on a delivery only basis | Customer 75, 900 Number of service contracts for natural gas and other heating systems | Contract 19, 400 Number of customers to whom sell gasoline and diesel fuel | Customer 26, 600 Star Group L. P. Limited Partners' Capital Account [Line Items] Percentage of limited partner interest 99. 10 % Percentage of general partner interest 0. 90 % Star Acquisitions, Inc Limited Partners' Capital Account [Line Items] Ownership interest of partnership 100. 00 % Common Stock Limited Partners' Capital Account [Line Items] Number of outstanding units | shares 36, 092 39, 046 43, 328 47, 685General Partner Limited Partners' Capital Account [Line Items] Number of outstanding units | shares X- DefinitionEquity method investment acquired, ownership percentage. ReferencesNo definition available. Details Name: sgu_EquityMethodInvestmentAcquiredOwnershipPercentage Namespace Prefix: sgu_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionLine of credit facility maximum borrowing capacity during the heating season. ReferencesNo definition available. Details Name: sgu_LineOfCreditFacilityMaximumBorrowingCapacityDuringHeatingSeason Namespace Prefix: sgu_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionNumber of customers to whom only home heating oil gasoline and diesel were sells on delivery only basis. ReferencesNo definition available. Details Name: sgu_NumberOfCustomersToWhomOnlyHomeHeatingOilGasolineAndDieselWereSellsOnDeliveryOnlyBasis Namespace Prefix: sgu_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionNumber of customers to whom sell gasoline and diesel fuel. ReferencesNo definition available. Details Name: sgu_NumberOfCustomersToWhomSellGasolineAndDieselFuel Namespace Prefix: sgu_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionNumber of residential and commercial home heating oil and propane customers served. ReferencesNo definition available. Details Name: sgu_NumberOfResidentialAndCommercialHomeHeatingOilAndPropaneCustomersServed Namespace Prefix: sgu_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionNumber of service contracts for natural gas and other heating systems. ReferencesNo definition available. Details Name: sgu_NumberOfServiceContractsForNaturalGasAndOtherHeatingSystems Namespace Prefix: sgu_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionDate the original debt was scheduled to mature, in YYYY- MM- DD format. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4332- 108586Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4304- 108586 Details Name: us- gaap_DebtConversionOriginalDebtDueDateOfDebtDayMonthAndYear Namespace Prefix: us- gaap_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionFace (par) amount of debt instrument at time of issuance. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124435984 & loc = d3e28551- 108399Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 55- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 114775985 & loc = d3e28878- 108400Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124429444 & loc = SL124452920- 239629Reference 5: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 55- Paragraph 69C- URI https: / / asc. fasb. org / extlink & oid = 123466577 & loc = SL123495737- 112612Reference 6: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 55- Paragraph 69B- URI https: / / asc. fasb. org / extlink & oid = 123466577 & loc = SL123495735- 112612 Details Name: us- gaap_DebtInstrumentFaceAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesNo definition available. Details Name: us- gaap_DebtInstrumentTerm Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionPercentage investment held by the managing member or general partner of the limited liability company (LLC) or limited partnership (LP). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 272- SubTopic 10- Section 50- Paragraph 3- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 6373374 & loc = d3e70478- 108055 Details Name: us- gaap_LimitedLiabilityCompanyLLCOrLimitedPartnershipLPManagingMemberOrGeneralPartnerOwnershipInterest Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPercentage investment held by members or limited partners of limited liability company (LLC) or limited partnership (LP). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 272- SubTopic 10- Section 50- Paragraph 3- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 6373374 & loc = d3e70478- 108055 Details Name: us- gaap_LimitedLiabilityCompanyLLCOrLimitedPartnershipLPMembersOrLimitedPartnersOwnershipInterest Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_LimitedPartnersCapitalAccountLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na~~

~~Period Type: durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (b), 22 (b))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionNumber of segments reported by the entity. A reportable segment is a component of an entity for which there is an accounting requirement to report separate financial information on that component in the entity' s financial statements. ReferencesReference 1: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 18- URI https: // asc. fasb. org / extlink & oid = 126901519 & loc = d3e8672- 108599 Details Name: us- gaap_NumberOfReportableSegments Namespace Prefix: us- gaap_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionThe number of each class of partnership units outstanding at the balance sheet date. Units represent shares of ownership of the general, limited, and preferred partners. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04. 16 (a))- URI https: // asc. fasb. org / extlink & oid = 120401414 & loc = d3e603758- 122996Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04. 16 (b))- URI https: // asc. fasb. org / extlink & oid = 120401414 & loc = d3e603758- 122996Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB TOPIC 4. F)- URI https: // asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_PartnersCapitalAccountUnits Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe number of units or percentage investment held in the subsidiary by the limited liability company or limited partnership. ReferencesNo definition available. Details Name: us- gaap_SubsidiaryOfLimitedLiabilityCompanyOrLimitedPartnershipOwnershipInterest Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_LineOfCreditFacilityAxis = sgu_FifthAmendmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_LineOfCreditFacilityAxis = sgu_SixthAmendmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_CreditFacilityAxis = sgu_TermLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ConsolidatedEntitiesAxis = srt_SubsidiariesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_OwnershipAxis = sgu_StarGroupLPMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_OwnershipAxis = sgu_SubsidiariesTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementEquityComponentsAxis = us- gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PartnerTypeOfPartnersCapitalAccountAxis = us- gaap_GeneralPartnerMember Namespace Prefix: Data Type: na Balance Type: Period Type:~~