

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-K/A

(Amendment No. 2)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2024

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 001-14129

STAR GROUP, L.P.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

9 West Broad Street, Suite 310, Stamford, Connecticut
(Address of principal executive office)

06-1437793
(I.R.S. Employer
Identification No.)

06902
(Zip Code)

(203) 328-7310

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Units	SGU	New York Stock Exchange
Common Unit Purchase Rights	N/A	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has 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 the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b).

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of the registrant's common units held by non-affiliates on March 31, 2024 was approximately \$313,349,949

As of November 30, 2024, the registrant had 34,577,855 common units outstanding.

Documents Incorporated by Reference: None

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Item 15. [Exhibits and Financial Statement Schedules](#)

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Explanatory Note

This Amendment No. 2 on Form 10-K/A (this “Amendment”) amends our Annual Report on Form 10-K for the fiscal year ended September 30, 2024 of Star Group, L.P. as filed with the Securities and Exchange Commission (the “SEC”) on December 4, 2024, as amended by Amendment No. 1 to Form 10-K as filed with the SEC on February 25, 2025 (the “Original Filing”). This Amendment is being filed solely to incorporate by reference previously-filed Exhibit 3.4 and Exhibit 4.1 that were inadvertently omitted from the Index to Exhibits in the Original Filing. No other changes have been made to the Original Form 10-K.

This Amendment does not amend or update any other information set forth in the Original Filing and we have not updated disclosures contained therein to reflect any events that occurred at a date subsequent to date of the Original Filing.

Pursuant to Rule 12b-15 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), currently dated certifications are filed herewith as exhibits to this Amendment pursuant to Rule 13a-14(a) or 15d-14(a) of the Exchange Act under Item 15 of Part IV hereof. Because no financial statements have been included in this Amendment and this Amendment does not contain any disclosure with respect to Items 307 and 308 of Regulation S-K, paragraphs 3, 4, and 5 of the certifications have been omitted. Similarly, because no financial statements have been included in this Amendment, certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 have been omitted.

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

INDEX TO EXHIBITS

Exhibit Number	Description
3.4	<u>Amendment No. 1 to Third Amended and Restated Agreement of Limited Partnership of Star Group, L.P. (incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K filed with the Commission on March 24, 2023).</u>
4.1	<u>Unit Purchase Rights Agreement dated as of March 24, 2023 by and between the Registrant and Computershare Trust Company, N.A., as rights agent (which includes the form of Rights Certificate as Exhibit A thereto) (incorporated by reference as an exhibit to the Registrant's Form 8-A filed with the Commission on March 24, 2023).</u>
31.5*	<u>Certification of Chief Executive Officer, Star Group, L.P., filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
31.6*	<u>Certification of Chief Financial Officer, Star Group, L.P., filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
101.INS*	Inline XBRL Instance Document
101.SCH*	Inline XBRL Taxonomy Extension Schema With Embedded Linkbase Documents
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

* Filed Herewith

CERTIFICATIONS

I, Jeffrey M. Woosnam, certify that:

1. I have reviewed this Amendment No. 2 to the annual report on Form 10-K of Star Group, L.P.; and
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.

/s/ JEFFREY M. WOOSNAM

Jeffrey M. Woosnam
President and Chief Executive Officer
Star Group, L.P.

Dated: May 16, 2025

CERTIFICATIONS

I, Richard F. Ambury, certify that:

1. I have reviewed this Amendment No. 2 to the annual report on Form 10-K of Star Group, L.P.; and
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.

/S/ RICHARD F. AMBURY

Richard F. Ambury
Chief Financial Officer
Star Group, L.P.

Dated: May 16, 2025
