

- 11755 Private C. Miles, 1st Battalion, King's Royal Rifle Corps.
- 33226 Serjeant G. Millington, 40th Battery, Royal Field Artillery.
- 14707 Second Corporal C. H. Milne, 23rd Field Company, Royal Engineers.
- 6654 Private C. W. Mills, 2nd Battalion, Royal West Surrey Regiment.
- 7888 Serjeant E. E. Mills, 15th Field Company, Royal Engineers.
- 905 Corporal J. Minnery, 2nd Battalion, Argyll and Sutherland Highlanders.
- 30988 Battery Quartermaster - Serjeant G. Mitchell, 32nd Brigade, Royal Field Artillery.
- 897 Serjeant J. Moffat, 9th (Glasgow Highland) Battalion, Highland Light Infantry, Territorial Force.
- 9945 Serjeant F. T. Montgomery, 1st Battalion, Royal Warwickshire Regiment.
- T/28938 Driver J. O. Moran, Army Service Corps.
- 5814 Lance-Serjeant B. Morgan, 5th Battalion, Scottish Rifles, Territorial Force.
- 2287 Serjeant J. Morley, 5th Battalion, Loyal North Lancashire Regiment, Territorial Force.
- 3138 Private J. Morrison, 8th Battalion, The Durham Light Infantry, Territorial Force.
- 3/4346 Private J. Mullins, 1st Battalion, Dorsetshire Regiment.
- 16576 Private T. M. Mullins, 7th Canadian Battalion.
- 8308 Private N. Mumby, 1st Battalion, Lincolnshire Regiment.
- 821 Lance-Serjeant J. Murphy, 4th Battalion, Middlesex Regiment.
- 8828 Private M. Murphy, 1st Battalion, Leinster Regiment.
- 8765 Serjeant S. Murray, 1st Battalion, Rifle Brigade.
- 14503 Serjeant E. Murrell, 2nd Battalion, Grenadier Guards.
- 24774 Corporal J. Mutimer, 24th Heavy Battery, Royal Garrison Artillery.
- 10689 Lance-Corporal H. Neal, 1st Battalion, Nottinghamshire and Derbyshire Regiment.
- 10543 Private J. Needham, 1st Battalion, Cheshire Regiment.
- 8853 Serjeant G. Neiderauer, 3rd Battalion, Royal Sussex Regiment (attached 2nd Battalion).
- 8506 Private J. Nelson, 2nd Battalion, Cameron Highlanders.
- 105 Serjeant F. Newman, Royal Army Medical Corps.
- 1836 1st Class Air Mechanic L. S. Newns, Royal Flying Corps.
- 8895 Corporal J. L. Noble, 2nd Battalion, Shropshire Light Infantry.
- 2760 Private J. O'Connor, 1st Battalion, Irish Guards.
- 26051 Bombardier T. O'Shaughnessey, 2nd Mountain Battery, Royal Garrison Artillery.
- 9633 Lance-Corporal M. O'Sullivan, 2nd Battalion, Leinster Regiment.
- 8192 Serjeant D. P. O'Toole, 1st Battalion, South Wales Borderers.
- 7788 Company Serjeant-Major E. Owens, 1st Battalion, Cheshire Regiment.
- 9932 Acting Serjeant W. E. Packhard, 1st Battalion, East Surrey Regiment.
- 6365 Acting Serjeant F. E. Parker, 2nd Battalion, Royal Berkshire Regiment.
- 12820 2nd Corporal F. H. Parker, 7th Field Company, Royal Engineers.
- 30115 Driver S. A. Pate, Canadian Divisional Train.
- 1479 Company Serjeant-Major J. Pattison, 1/5th (Angus and Dundee) Battalion, The Royal Highlanders, Territorial Force.
- 5684 Corporal E. Paul, 2nd Battalion, Nottinghamshire and Derbyshire Regiment.
- 8601 Acting Corporal J. J. Pavitt, 1st Battalion, Leinster Regiment.
- 836 Corporal R. E. P. Paynter, Royal Flying Corps.
- 536 Serjeant G. Pearce, 4th Battalion, Rifle Brigade.
- 16246 Serjeant H. N. Pearless, 7th Canadian Battalion.
- 3/9321 Acting Serjeant T. R. Pearson, 1st Battalion, Northamptonshire Regiment.
- 9020 Private C. Penwill, 1st Battalion, Coldstream Guards.
- 11344 Private W. Peverley, 2nd Battalion, Durham Light Infantry.
- 2047 Serjeant E. J. Philips, 26th Field Company, Royal Engineers.
- 9468 Lance-Corporal C. Phillipson, 2nd Battalion, Northamptonshire Regiment.
- M./17553 Company Serjeant-Major A. Phipps, Army Service Corps.
- 4058 Second Corporal W. A. Pim, 43rd Wessex Divisional Signal Company, Royal Engineers, Territorial Force.
- 1308 Private L. Pollitt, 1/5th (Earl of Chester's) Battalion, Cheshire Regiment, Territorial Force.
- 6605 Company Serjeant-Major E. G. Port, 2nd Battalion, East Kent Regiment.
- 9338 Serjeant W. F. Potheary, 5th City of London Battalion, The London Regiment (London Rifle Brigade), Territorial Force.
- 849 Company Serjeant-Major H. Potter, 1st Divisional Cyclist Company, Army Cyclist Corps (late Royal West Surrey Regiment).
- 2159 Private J. A. Pouchot, 16th County of London Battalion, The London Regiment (Queen's Westminster Rifles), Territorial Force.
- 26757 Gunner G. Powley, 26th Heavy Battery, Royal Garrison Artillery.
- 26648 Company Serjeant-Major (now Lieutenant) C. B. Price, 14th Canadian Battalion.
- 7942 Private R. L. Prince, 1st Battalion, Somerset Light Infantry.
- 34209 Serjeant G. Prior, 26th Heavy Battery, Royal Garrison Artillery.
- 6738 Serjeant H. Quantrell, 1st Battalion, Suffolk Regiment.
- 21190 Private H. S. Quigley, 2nd Infantry Brigade, Staff, Canadian Contingent.
- 767 Gunner J. Rafferty, Motor Machine Gun Service.
- 6756 Serjeant G. H. Rastall, 1st Battalion, Royal Lancaster Regiment.
- 6754 Private J. Rawlinson, 1st Battalion, Royal Lancaster Regiment.
- 2108 Serjeant F. Rayment, 1st Battalion, Hertfordshire Regiment, Territorial Force.
- 43790 Gunner J. E. Reece, 33rd Brigade, Royal Field Artillery.
- 6346 Serjeant H. Rees, 1st Battalion, Royal Irish Rifles.
- 11935 Lance-Corporal L. H. Reeve, 1st Battalion, King's Royal Rifle Corps.
- 9291 Bandsman G. P. W. Regan, 2nd Battalion, Leinster Regiment.
- 6847 Acting Corporal J. Reid, 1st Battalion, Cameron Highlanders.