

- Lieutenant (temporary Captain) Wyrriott Owen, Welsh Regiment.
- Lieutenant Robert Oxspring, Yorkshire Light Infantry (Special Reserve).
- Lieutenant (temporary Captain) Edward Arthur Palmer, Royal Artillery.
- Temporary Lieutenant Aubrey Hastings Parker, Punjab Volunteer Rifles and Royal Flying Corps.
- Lieutenant Henry William Moncreiff Paul, Middlesex Regiment.
- Lieutenant Edward Robert Luxmore Peake, Royal Engineers.
- Lieutenant John Cuthbert Noel Peard, Somerset Light Infantry (Special Reserve).
- Lieutenant Cecil Herbert Peck, Royal Artillery.
- Temporary Lieutenant Edward Townley Peel, Wiltshire Regiment.
- Lieutenant Alan John Macdonald Pemberton, Leinster Regiment.
- Lieutenant (temporary Captain) William Jackson Perkins, Royal West Surrey Regiment (Territorial Force).
- Lieutenant Henry Wilfred Persse, Royal Fusiliers (Special Reserve).
- Lieutenant Robert Phillipps, Duke of Cornwall's Light Infantry.
- Lieutenant Leslie Gordon Phillips, Worcestershire Regiment.
- Lieutenant (temporary Captain) Reginald Henry Philpot, Royal West Surrey Regiment.
- Lieutenant Constantine James Phipps, Liverpool Regiment.
- Lieutenant (temporary Captain) Arthur Carrington Pickering, Northamptonshire Regiment.
- Lieutenant (temporary Captain) Percival Pickford, Oxfordshire and Buckinghamshire Light Infantry (Territorial Force).
- Temporary Lieutenant Arthur James Pike, Royal West Surrey Regiment (Service Battalion).
- Lieutenant Herbert Flood Pitcher, Northamptonshire Regiment.
- Lieutenant Robert Brindley Pitt, Royal Engineers (Territorial Force).
- Lieutenant (temporary Captain) Patrick Henry Lyon Playfair, Royal Artillery and Royal Flying Corps.
- Temporary Lieutenant Arthur Podmore, Royal Engineers.
- Lieutenant Douglas Pott, 13th Lancers (Indian Army).
- Temporary Lieutenant Frederick James Powell, Royal Flying Corps.
- Lieutenant (temporary Captain) John Alfred Pym, Royal Artillery.
- Lieutenant Brian Bevil Quiller-Couch, Royal Artillery (Special Reserve).
- Lieutenant (temporary Captain) Charles Hargreave Ralston, Worcestershire Regiment.
- Lieutenant (temporary Captain) William Ronald Read, 1st Dragoon Guards and Royal Flying Corps.
- Lieutenant (temporary Captain) John Alexander Reid, York and Lancaster Regiment.
- Lieutenant (temporary Captain) Noel Spence Reid, Oxfordshire and Buckinghamshire Light Infantry (Territorial Force).
- Temporary Lieutenant Alan Grant Richardson, Royal Engineers.
- Lieutenant (temporary Captain) Thomas Charles Richardson, Royal Engineers (Special Reserve).
- Lieutenant Christopher John Molesworth Riley, Coldstream Guards.
- Lieutenant Sidney Herbert Robinson, Royal Artillery (Territorial Force).
- Temporary Lieutenant Alfred Reginald Roche, Royal Army Medical Corps.
- Temporary Lieutenant Carrol Romer, Special List.
- Temporary Lieutenant Harold Arthur Rowell, Royal Army Medical Corps.
- Lieutenant (temporary Captain) Thomas Sowerby Rowlandson, Yorkshire Regiment (Territorial Force).
- Lieutenant Geoffrey Tunstall Fanshawe Royle, Royal Artillery (Territorial Force).
- Lieutenant (temporary Captain) Charles Edmund Ryan, Royal Artillery and Royal Flying Corps.
- Lieutenant William Owen Ryan, Royal Artillery (Territorial Force).
- Lieutenant Norman Gerald Salmon, Leicestershire Regiment (Special Reserve).
- Lieutenant (temporary Captain) Sydney Rowland Savill, 16th Battalion, The London Regiment (Territorial Force).
- Lieutenant Owen Reginald Schreiber, Royal Artillery.
- Lieutenant Geoffrey Allen Percival Scoones, 2/2nd Gurkha Rifles (Indian Army).
- Lieutenant James Seafeld-Grant, Special List, formerly King's Own Scottish Borderers (Service Battalion).
- Lieutenant Henry Spencer Semple, Royal Engineers.
- Lieutenant (temporary Captain) Robert de Vere Shaw, Royal Artillery.
- Lieutenant (temporary Captain) Thomas Knox Shaw, York and Lancaster Regiment (Special Reserve).
- Temporary Lieutenant John Wigram Shephard, Army Service Corps.
- Lieutenant Charles Ernest Sherwin, Royal Engineers (Territorial Force).
- Lieutenant Phillip Frederick Shier, Royal Artillery.
- Lieutenant (temporary Captain) Walter Neville Shipster, Manchester Regiment.
- Temporary Lieutenant Herbert Martin Sison, Army Service Corps and Royal Flying Corps.
- Lieutenant Robert Oliver Skeggs, Rifle Brigade (Special Reserve).
- Temporary Lieutenant Algernon Charles Stanley Smith, Royal Army Medical Corps.
- Lieutenant Alastair Somervail, King's Own Scottish Borderers (Territorial Force) and Royal Flying Corps.
- Lieutenant (temporary Captain) Geoffrey Sowerby, West Yorkshire Regiment (Territorial Force).
- Lieutenant Walter Percy Spooner, Essex Regiment (Special Reserve).
- Lieutenant (temporary Captain) William Henry Stanway, Royal Welsh Fusiliers.
- Lieutenant (temporary Captain) Alan Stein, Argyll and Sutherland Highlanders (Territorial Force).
- Lieutenant (temporary Captain) Charles Knowles Steward, South Wales Borderers.
- Lieutenant (temporary Captain) Kenneth Eric Shaw Stewart, West Yorkshire Regiment).
- Lieutenant Ralph Skelton Griffin Stokes, Royal Engineers.
- Lieutenant (temporary Captain) Harry Strevens, Royal Warwickshire Regiment.