

- Temporary Lieutenant Robert Irvine, M.C., Lancashire Fusiliers.
- Second Lieutenant Ernest James Jago, M.C., Royal Field Artillery (Special Reserve).
- Brevet Lieutenant-Colonel Llewellyn Murray Jones, D.S.O., Liverpool Regiment.
- Lieutenant-Colonel Arthur Hyde Kane, Royal Garrison Artillery.
- Temporary Captain (acting Major) Sidney Banks Keast, M.C., Royal Engineers.
- Captain (T./Brigadier-General) Martin Kemp-Welch, D.S.O., M.C., Royal West Surrey Regiment.
- Temporary Major Hew Congreve Kennedy, Special List, attached Labour Corps.
- Lieutenant (temporary Captain) Charles Jarvis Matthew Kenrick, Hampshire Regiment, attached Royal Field Artillery.
- Temporary Lieutenant (acting Captain) Cecil Hugh Kerr, Royal Irish Fusiliers.
- Brevet Colonel (temporary Brigadier-General) Arthur Durham Kirby, C.B., C.M.G., Royal Artillery.
- Lieutenant (acting Captain) Clifford Bertram Kirk, M.C., York and Lancaster Regiment.
- Captain William John Knight, M.C., M.D., Royal Army Medical Corps.
- Temporary Lieutenant-Colonel Robert Sinclair Knox, D.S.O., Royal Inniskilling Fusiliers.
- Temporary Lieutenant (acting Major) John Head Laidman, M.C., Royal Field Artillery.
- Captain Colin Moncrieff Laing, Northumberland Hussars (Yeomanry).
- Temporary Lieutenant Cyril Pearson Lancaster, Royal Scots.
- Captain (temporary Major) Harry Leah, Cameron Highlanders and Machine Gun Corps.
- Temporary Lieutenant (acting Captain) Harry Gray Leaver, M.C., Lancashire Fusiliers.
- Captain (acting Lieutenant-Colonel) Sir John Victor Elliot Lees, Bart., D.S.O., M.C., King's Royal Rifle Corps.
- Lieutenant (acting Captain) Arthur Henry Llewellyn, Somerset Light Infantry (Special Reserve).
- Captain John Daniel Stuart Lloyd, M.C., Welsh Horse Yeomanry (Territorial Force).
- Lieutenant-Colonel (temporary Colonel) Langford Newman Lloyd, C.M.G., D.S.O., Royal Army Medical Corps.
- Temporary Captain (acting Major) Daniel Eric Logan, M.C., Royal Field Artillery.
- Major Joshua Arthur Barber Lomax, M.C., Royal Field Artillery (Territorial Force).
- Captain Ian MacLean Luis, Royal Engineers (Territorial Force).
- Temporary Lieutenant (acting Captain) William James Lyness, M.C., Royal Irish Rifles.
- Brevet Lieutenant-Colonel (acting Lieutenant-Colonel) Claude Darey George Lyon, D.S.O., Royal Field Artillery.
- Major (acting Lieutenant-Colonel) Cyril Arthur Lyon, D.S.O., Royal Garrison Artillery.
- Temporary Major John Dunwoody Martin McCallum, D.S.O., Royal Irish Rifles.
- Captain Samuel McCausland, M.C., Royal Army Medical Corps (Territorial Force).
- Temporary Second Lieutenant John McCaw, Royal Inniskilling Fusiliers.
- Temporary Captain Samuel Stokesbury McDowell, Royal Irish Rifles.
- Lieutenant (acting Captain) James Gordon McIntyre, M.C., Ayrshire Yeomanry, attached Royal Scots Fusiliers (Territorial Force).
- Second Lieutenant George Grant McKenzie, Highland Light Infantry.
- Major (acting Lieutenant-Colonel) Robert Harman Mackenzie, D.S.O., M.C., Royal Engineers.
- Temporary Major John Wallace Mackinlay, M.C., Scottish Rifles.
- Temporary Captain Samuel Brown McKinley, M.C., Royal Scots Fusiliers.
- Major (temporary Lieutenant-Colonel) Lachlan Mackinnon, Jun., Gordon Highlanders, attached Argyll and Sutherland Highlanders.
- Brevet Lieutenant-Colonel Cyril Norman Macmullen, C.M.G., D.S.O., Indian Army.
- Lieutenant (acting Captain) John MacMurray, M.C., Royal Field Artillery, attached Trench Mortar Brigade.
- Temporary Major Neil Cameron Macnamara, Royal Army Service Corps.
- Lieutenant Jack MacLattie Lord MacPherson, M.C., Royal Field Artillery (Special Reserve).
- Lieutenant-Colonel (temporary Brigadier-General) William Robarts Napier Madocks, C.M.G., D.S.O., Royal Field Artillery.
- Major Reginald Charles Frederick Maitland, D.S.O., Royal Horse Artillery.
- Temporary Second Lieutenant Herbert John Mallett, East Surrey Regiment.
- Temporary Captain James Samnares Mann, General List.
- Captain Richard Manning, M.C., Royal Bucks Hussars, attached Machine Gun Corps.
- Brevet Colonel (temporary Major-General) Arthur Henry Marindin, D.S.O., Royal Highlanders.
- Captain Leslie Howard Marten, O.B.E., 9th Battalion, London Regiment.
- Lieutenant (acting Captain) Renould Marx, M.C., Royal Field Artillery.
- Lieutenant (acting Major) Frank Arnold Vivanti Dewar Mathews, M.C., Royal Engineers (Territorial Force).
- Major (temporary Lieutenant-Colonel) Edmund Richard Meade-Waldo, D.S.O., Rifle Brigade, attached Machine Gun Corps.
- Temporary Lieutenant (acting Captain) George Probart Medicott, Royal Garrison Artillery.
- Major (temporary Lieutenant-Colonel) James Ross Meiklejohn, D.S.O., Border Regiment and Machine Gun Corps.
- Temporary Second Lieutenant David Robert Miles, M.C., Royal Welsh Fusiliers (Service Battalion).
- Quartermaster and Captain Harry Miller, Royal Army Medical Corps.
- Captain (acting Major) Harold Aubrey Milton, M.C., 2/23rd Battalion, London Regiment.
- Lieutenant (acting Captain) John Moffat, Kings Own Scottish Borderers (Territorial Force).
- Captain John Stuart Monro, 2/14th Battalion, London Regiment.
- Temporary Lieutenant Charles Beresford Montgomery, M.C., Lancashire Fusiliers.
- Lieutenant (acting Captain) William Ravenscroft Montserrat, Royal Field and Royal Horse Artillery (Special Reserve).
- Temporary Captain Thomas Dawson Morrison, M.C., Royal Inniskilling Fusiliers.
- Brevet Lieutenant-Colonel (temporary Lieutenant-Colonel) Thomas Couper Mudie, Royal Scots.