

- Lieutenant (temporary Captain) Lionel Harry Reed Inglis, 2nd Battalion, The London Regiment (Territorial Force).
- Lieutenant Claude Robert Jackson, Royal Artillery.
- Lieutenant William Johnson, Durham Light Infantry (Territorial Force).
- Lieutenant Charles Seccombe Craufurd Kennedy, Nottinghamshire and Derbyshire Regiment.
- Lieutenant Hugh Ripley Kerr, Norfolk Regiment (Special Reserve).
- Lieutenant Walter Allan FitzGerald Kerrich, Royal Engineers.
- Lieutenant (temporary Captain) John Lawson Kinnear, Liverpool Regiment and Royal Flying Corps.
- Lieutenant Stanley Woodburn Kirby, Royal Engineers.
- Temporary Lieutenant James Towers Kirkland, M.B., Royal Army Medical Corps.
- Lieutenant (temporary Captain) Purves Alexander Kirsop, Argyll and Sutherland Highlanders (Territorial Force).
- Lieutenant Maurice Astley Knatchbull-Hugessen, Grenadier Guards (Special Reserve).
- Lieutenant (temporary Captain) Robert Leavitt Knubley, Wiltshire Regiment (Special Reserve).
- Temporary Lieutenant George Lammie, Royal Scots (Lothian Regiment) (Service Battalion).
- Lieutenant (temporary Captain) James Lamond, Royal Scots (Lothian Regiment).
- Lieutenant Harold Lane, Somerset Light Infantry.
- Lieutenant (temporary Captain) Edward Lafone Graham Lawrence, Worcestershire Regiment.
- Temporary Lieutenant Stanley Lawrence, Royal Artillery.
- Lieutenant (temporary Captain) Thomas Malcolm Layng, Indian Army, attached Durham Light Infantry.
- Lieutenant (temporary Captain) Percy Gerald Alexis Lederer, Liverpool Regiment (Territorial Force).
- Lieutenant Walter Alexander Andrew Leslie, Royal Artillery.
- Lieutenant Rupert Wyndham Lewis, Welsh Guards.
- Lieutenant (temporary Captain) Charles Roy Limbery, South Staffordshire Regiment.
- Lieutenant (temporary Captain) Bertram Long, Oxfordshire and Buckinghamshire Light Infantry (Territorial Force).
- Lieutenant (temporary Captain) Joseph Lovegrove, Royal Artillery (Territorial Force).
- Lieutenant (temporary Captain) Auriol Ernest Eric Lowry, West Yorkshire Regiment.
- Lieutenant Norman Coutie Lowson, Royal Engineers (Special Reserve).
- Lieutenant Robert Lindsay Loyd, 16th Lancers.
- Lieutenant Leycester William Dewi Lyne, Gloucestershire Regiment.
- Temporary Lieutenant John Macdonald, Cameron Highlanders (Service Battalion).
- Lieutenant Alfred Herbert MacIlwaine, Royal Artillery.
- Lieutenant (temporary Captain) Robert Harman Mackenzie, Royal Engineers (Territorial Force).
- Lieutenant Gordon Nevil Macready, Royal Engineers.
- Lieutenant Edward Hamilton Mann, Royal Artillery.
- Temporary Lieutenant Robert Charles Manning, Royal Engineers.
- Lieutenant Geoffrey Ernest Mansergh, Royal Engineers.
- Lieutenant Edwyn Sandys Dawes Martin, 5th Dragoon Guards.
- Lieutenant George Campbell Martin, Lancashire Fusiliers.
- Lieutenant Alexander Mason, Royal Engineers (attached 3rd Sappers and Miners, Indian Army).
- Temporary Lieutenant Ian Webb Massie, Royal Engineers.
- Lieutenant John Lawrence Maxwell, Royal Artillery.
- Lieutenant (temporary Captain) Stuart George McBride, Army Service Corps.
- Temporary Lieutenant Hugh Herbert McColl, West Riding Regiment (Service Battalion).
- Temporary Lieutenant William Lachlan McEwen, Intelligence Corps.
- Temporary Lieutenant Richard Hugh McGillicuddy, Royal Army Medical Corps.
- Lieutenant (temporary Captain) Ronald William McIntyre, Royal Highlanders (Territorial Force).
- Lieutenant Neil McMicking, Royal Highlanders.
- Temporary Lieutenant John Arthur Meads, Nottinghamshire and Derbyshire Regiment (Service Battalion).
- Lieutenant (temporary Captain) Vernon Merivale, Northumberland Fusiliers (Territorial Force).
- Temporary Lieutenant Albert George Mitchell, Army Service Corps.
- Lieutenant (temporary Captain) Douglas Graham Moncrieff Wright, Scottish Rifles.
- Lieutenant (temporary Captain) Crawford Victor Monier-Williams, York and Lancaster Regiment (Territorial Force).
- Lieutenant (temporary Captain) John Magrath Monk, Worcestershire Regiment.
- Lieutenant (temporary Captain) Eric Moore, Royal Engineers (Special Reserve).
- Lieutenant Clifford Morris, Royal Artillery (Territorial Force).
- Lieutenant John Muhlig, East Yorkshire Regiment.
- Lieutenant (temporary Captain) Evelyn Edmunds Mulock, Duke of Cornwall's Light Infantry.
- Lieutenant (temporary Captain) Alfred Durham Murphy, Leinster Regiment.
- Lieutenant Frederick Legh Richmond Munn, 46th Punjabis, Indian Army.
- Lieutenant Philip Stafford Myburgh, Royal Artillery.
- Lieutenant (temporary Captain) Lionel Norman, Scots Guards (Special Reserve).
- Lieutenant (temporary Captain) Neville Marriott North, Northumberland Fusiliers (Territorial Force).
- Lieutenant George Travers Nugee, Royal Artillery.
- Temporary Lieutenant Julius Fitzgerald Ormsby, Royal Engineers.
- Lieutenant Guy Allen Colpoys Ormsby-Johnson, Army Pay Department.
- Lieutenant Malcolm Roy Orr Ewing, Royal Artillery.
- Lieutenant (temporary Captain) Henry Knight Eaton Ostle, 28th Battalion, The London Regiment (Territorial Force).