

- 21381 Corporal (acting Company Serjeant-Major) Michael Keaney, Royal Engineers.
 KX164 Acting Petty Officer Frederick Blakey Kelly, Royal Naval Volunteer Reserve.
 10050 Gunner William Kenny, Royal Field Artillery.
 421 Company Serjeant Major Charles William Wykeham King, London Regiment.
 42895 Corporal (acting Serjeant) Charles King, Royal Engineers.
 777 Gunner John Douglas Knowles, South African Heavy Artillery.
 T/10426 Company Quartermaster-Serjeant Thomas John Lane, Army Service Corps.
 15735 Private Donald Laurie, Liverpool Regiment.
 13690 Serjeant Samuel Lowler, South Wales Borderers.
 13427 Private Clifford Layt, West Yorkshire Regiment.
 10445 Serjeant Wilfred Lee, Devonshire Regiment.
 686 Serjeant Thomas George Leeke, Australian Imperial Force.
 10563 Private Leonard James Levell, Wiltshire Regiment.
 171 Private Isaac Levy, Middlesex Regiment.
 52320 Lance-Corporal James Littler, Liverpool Regiment.
 3053 Corporal Harry George Watts Lock, Royal Flying Corps.
 10/21340 Regimental Serjeant-Major George Lockie, South Wales Borderers.
 9/13654 Lance-Serjeant Daniel Lyttle, Royal Inniskilling Fusiliers.
 88643 Regimental Serjeant-Major Charles Thomas Frederick Maber, Royal Field Artillery.
 760 Serjeant Mack Macdonald, Australian Imperial Force.
 9606 Corporal Stephen William Machin, Royal Flying Corps.
 2740 Company Serjeant-Major Edward Timothy Mackenna, London Regiment.
 791224 Private Alexander MacMaster, Canadian Infantry Battalion.
 73738 Gunner William Ewart Mallinson, Royal Field Artillery, attached Trench Mortar Battery.
 3685 Flight-Serjeant George Marriner, Royal Flying Corps.
 9/310 Corporal Francis Roy Martin, New Zealand Forces.
 1508 Serjeant William Maycock, Nottinghamshire and Derbyshire Regiment.
 57958 Serjeant Harold Frederick Mayo, Royal Field Artillery.
 S/9963 Regimental Serjeant-Major John McCall, Cameron Highlanders.
 1117 Company Serjeant-Major (acting Regimental Serjeant-Major) John McCormick, Durham Light Infantry.
 45338 Serjeant Peter McGuire, Royal Horse Artillery.
 12/19118 Private (Lance-Corporal) Hugh McMullan, Royal Irish Rifles.
 9432 Corporal Michael McNamara, Leinster Regiment.
 8945 (now 400101) 2nd Corporal (acting Serjeant) Allan James McNeill, Royal Engineers.
 13206 Private Harry Midgley, West Riding Regiment.
 SK/698 Serjeant Arthur Millett, Royal Garrison Artillery.
 3235 Serjeant John Milligan, Irish Guards.
 85173 Serjeant Victor William Minter, Royal Engineers.
 3000 (now 630575) Battery Serjeant-Major Duncan Moir, Royal Field Artillery.
 18666 Serjeant Alfred Edward Mollard, Manchester Regiment.
 2684 Private Daniel Moore, Royal Irish Rifles.
 1417 Acting Regimental Serjeant-Major Edward Moore, Manchester Regiment.
 20 (now 305343) Corporal William Henry Morgan, Royal Warwickshire Regiment, attached Trench Mortar Battery.
 105518 Gunner George Morgan, Royal Field Artillery, attached Trench Mortar Battery.
 S/5641 Serjeant Frederick Mulcare, Royal West Surrey Regiment.
 31381 Battery Quartermaster-Serjeant George Neil Muldoon, Royal Garrison Artillery.
 43442 Serjeant Bert James Nevitt, Royal Field Artillery.
 S/10412 Private William Henry Newby, Seaforth Highlanders.
 10330 Company Serjeant-Major Joseph Norton, Grenadier Guards.
 2371 Serjeant Ernest Boughton Nottingham, London Regiment, attached Trench Mortar Battery.
 611 Serjeant Percy Edward Nuttall, Australian Imperial Force.
 2029 Serjeant Sydney O'Hara, Australian Imperial Force.
 9505 Serjeant (acting Company Serjeant-Major) Alfred Orange, West Yorkshire Regiment.
 S/2845 Corporal Albert Owen, Rifle Brigade.
 3734 Lance-Corporal Richard Stephen Oxley, Honourable Artillery Company.
 28937 Company Serjeant-Major George Fairbairn Palmer, Canadian Infantry Battalion.
 1498 (now 935389) Gunner Arthur Douglas Pankhurst, Royal Field Artillery, attached Trench Mortar Battery.
 6136 Corporal Willie Parkin, Yorkshire Regiment.
 12/3776 Private Samuel John Patterson, New Zealand Medical Corps.
 22 Serjeant George Ewings Pentland, Australian Engineers.
 494 (now 470087) Serjeant John Christoph Petersen, Royal Engineers.
 11514 Private George Pettifer, Royal Berkshire Regiment.
 56987 Gunner Alfred Phipps, Royal Garrison Artillery.
 2138 Serjeant William Potter, South Lancashire Regiment.
 6680 Serjeant William Pryor, North Staffordshire Regiment.
 G/848 Serjeant Henry George Punter, Royal West Surrey Regiment.
 9619 Serjeant Richard Quayle, Border Regiment.
 150556 Private Alfred Quirion, Canadian Mounted Rifles Battalion.
 924 Lance-Corporal Thomas Midgley Rawnsley, Canadian Army Service Corps.
 6532 Serjeant Edward Reeves, Machine Gun Corps.
 1817 Serjeant Harold Brown Riddle, London Regiment.
 6525 Company Serjeant-Major James Riddler, Gordon Highlanders.
 3238 Private Thomas Richard Riley, Liverpool Regiment.
 139431 Serjeant Thomas Ritchie, Royal Engineers.