

- Captain Robert Claude Matthews, Royal Indian Army Service Corps.
- Captain (temporary Major) Ernest Frederick Tobin Maunsell (137163), Royal Engineers.
- Chaplain to the Forces 4th Class (temporary Chaplain to the Forces 3rd Class) The Reverend Richard John Forrester Mayston (69554), Royal Army Chaplains Department.
- Major Herbert Joseph McCaffery (24156), Royal Engineers.
- Captain (temporary Major) Charles Patrick Home McCall (56092), Royal Army Ordnance Corps.
- Captain (temporary Major) (local Lieutenant-Colonel) Henderson McDiarmid (118022), Royal Engineers.
- No. 2970588 Company Sergeant-Major Donald McKay, Royal Engineers.
- Captain (temporary Major) John Morris McKee (101660), The Royal Inniskilling Fusiliers.
- Major Stanley Wayman Milburn (49202), Royal Artillery, Territorial Army.
- Lieutenant (Quartermaster) Charles Arthur Milner (154199), Royal Army Medical Corps.
- No. 2039865 Battery Sergeant-Major (acting Warrant Officer Class I) James McKenna Mitchell, Royal Artillery.
- Lieutenant (temporary Captain) Mohammed Hafiz, Indian Army.
- Chaplain to the Forces 4th Class the Reverend William Wilson Morrell (67675), Royal Army Chaplains' Department.
- Lieutenant (temporary Captain) Henry Whittaker Morton (120483), Royal Engineers.
- Subadar Muhammad Sadiq, 1st Punjab Regiment, Indian Army.
- Captain John James Newbury, Glamorgan Home Guard.
- Captain (Brevet Major) (temporary Major) Reginald Charles Norton (11711), The King's Shropshire Light Infantry.
- Captain (Quartermaster) Frederick William Oakes (157140), Royal Corps of Signals.
- No. 806163 Regimental Sergeant-Major Charles William Douglas O'Gorman, Royal Artillery.
- Captain (Assistant Paymaster) (Temporary Major, Staff Paymaster 2nd Class) William Frederick Oram (75192), Royal Army Pay Corps.
- Honorary Captain William Edward Corbett Owen, E.D., Southern Rhodesia, Territorial Forces.
- Major Frederick Arthur Paling, Southern Rhodesia Forces.
- Lieutenant (temporary Captain) John Blackall Palmer, 13th Frontier Force Rifles, Indian Army.
- Captain (temporary Major) William Gregg Parker, B.Sc. (135029), Royal Engineers.
- Captain (temporary Major) Bernard Lancelot Pavey (59868), The Bedfordshire & Hertfordshire Regiment.
- Captain Andrew James Paviour (102582), General List.
- Lieutenant (temporary Captain) the Honourable Peter George Penny (169389), Royal Artillery.
- No. 18557 Regimental Sergeant-Major Petero, East African Forces.
- Captain Harry Clement Pollock (6607), Royal Engineers.
- Captain Francis Leslie Potter (188257), Royal Army Medical Corps.
- Captain (Assistant Paymaster) (temporary Major, Staff Paymaster 2nd Class) William Alfred Potter (183512), Royal Army Pay Corps.
- Captain (temporary Major) Harry Allan Ross Powell, Royal Artillery.
- No. 3127551 Instructor Sergeant-Major Patrick Power, Army Physical Training Corps.
- Major (Quartermaster) William England Price, M.C., D.C.M. (26131), The East Lancashire Regiment.
- Major (Quartermaster) Charles George Pyemont, T.D. (34903), Royal Artillery.
- Captain (temporary Major) Hugh John Reginald Joseph Radcliffe (96028), Royal Artillery.
- Captain (temporary Major) Philip Eugene Gerard Rathbone (E.C.946), Royal Indian Army Service Corps.
- Subadar Major (Honorary Lieutenant) Ram Sing Rawat, Sardar Bahadur, 18th Royal Garkwal Rifles, Indian Army.
- No. 7868407 Regimental Sergeant-Major Sidney James George Regler, Royal Tank Regiment, Royal Armoured Corps.
- Lieutenant Claude Kenneth Revis (165376), Royal Engineers.
- Captain (temporary Major) Alfred James Patrick Ritchie (52713), The North Staffordshire Regiment (The Prince of Wales's).
- Lieutenant (Quartermaster) (temporary Captain) Arthur Roe (147821), Royal Army Service Corps.
- Captain (temporary Major) Daniel Rogers (15633), Royal Artillery.
- Major Augustus Hugh Rootes, 15th Punjab Regiment, Indian Army.
- Captain (temporary Major) Charles Martin Row (38899), Royal Army Medical Corps.
- No. S/7604602 Staff Quartermaster-Sergeant (acting Staff Sergeant-Major) Geoffrey Lewin Rowe, Royal Army Service Corps.
- Lieutenant Harry Robinson Rowntree (229773), The East Lancashire Regiment.
- Lieutenant (temporary Captain) Frederick Rush (102670), Royal Army Service Corps.
- Captain Edwin Hill Ryley (104482), General List.
- Captain (temporary Major) Noel Graham Salvesen (115651), Intelligence Corps.
- Major (Quartermaster) Harry Scaife (62325), Royal Engineers.
- Lieutenant (temporary Captain) Felix Xavier Schreyeck (127452), Army Catering Corps.
- Lieutenant (temporary Captain) Arthur Walker Semple (139439), Intelligence Corps.
- Captain (temporary Major) (Commissary) John Charles Sharpe, Indian Army Ordnance Corps.
- Major Donald Archibald Pollock Shields, Worcestershire Home Guard.
- Captain William Henry Simmonds, Gloucestershire Home Guard.
- Captain (temporary Major) Dudley Cautley Stewart-Smith (92838), Extra Regimentally Employed List.
- Lieutenant (temporary Captain) Edward Smith (169932), The Worcestershire Regiment.
- Captain (Quartermaster) Robert Edwin Soanes (111980), Coldstream Guards.
- Kaid Gregory Soutanian, Trans-Jordan Frontier Force.
- Captain Reginald Winfrid Stephenson (64632), The Wiltshire Regiment (Duke of Edinburgh's).