

- Second Lieutenant (temporary Captain) Lonsdale Hammill, South Lancashire Regiment (Territorial Force).
- Temporary Second Lieutenant David Wishart Hanna, Royal Fusiliers (Service Battalion).
- Second Lieutenant (temporary Lieutenant) Wilfred Henry Hardman, Royal Engineers (Territorial Force).
- Second Lieutenant (temporary Lieutenant) David Henry Hartog, Gloucestershire Regiment (Territorial Force).
- Second Lieutenant James Greig Mitchell Henderson, Rifle Brigade.
- Second Lieutenant Frank Alan Hicks, Royal Fusiliers.
- Temporary Second Lieutenant Arthur Dudley Hill, Middlesex Regiment.
- Second Lieutenant Barton Parkinson Hill, Royal Artillery (Territorial Force).
- Temporary Second Lieutenant William Noel Hodgson, Devonshire Regiment (Service Battalion).
- Temporary Second Lieutenant (temporary Captain) Ewart Douglas Horsfall, Rifle Brigade (Service Battalion) and Royal Flying Corps.
- Second Lieutenant John Cyril Humphries, Worcestershire Regiment (Territorial Force).
- Second Lieutenant Alfred Ibbitson, Royal Artillery.
- Second Lieutenant (temporary Lieutenant) Frank Wigmore Jackson, Royal Engineers (Territorial Force).
- Second Lieutenant Archibald George Auldjo Jamieson, Royal Scots (Lothian Regiment) (Territorial Force).
- Second Lieutenant Robert Charles Jenkins, Duke of Cornwall's Light Infantry.
- Second Lieutenant Joseph Gwilym Cunliffe Jones, Wiltshire Regiment (Special Reserve).
- Temporary Second Lieutenant Colin Mardall Kay, Royal Engineers.
- Second Lieutenant (temporary Lieutenant) Francis Percy Kindell, Royal Artillery (Territorial Force).
- Second Lieutenant (temporary Lieutenant) James Joseph Kingstone, 2nd Dragoon Guards.
- Second Lieutenant (temporary Major) Hugh Knothe, Army Service Corps (Special Reserve).
- Temporary Second Lieutenant Cyril Dunman Lacey, King's Royal Rifle Corps (Service Battalion).
- Second Lieutenant (temporary Lieutenant) Francis Eugene Laughton, Cameron Highlanders (Territorial Force).
- Temporary Second Lieutenant Reginald Hugh Lawson, Rifle Brigade (Service Battalion).
- Second Lieutenant (temporary Captain) Philip Pomeroy Legg, Wiltshire Regiment.
- Second Lieutenant Leonard Francis Levinson, 5th Dragoon Guards.
- Second Lieutenant David Lindsay, Seaforth Highlanders.
- Second Lieutenant Henry Lindsay, Loyal North Lancashire Regiment (Territorial Force).
- Second Lieutenant (temporary Lieutenant) William Benjamin Little, Durham Light Infantry (Territorial Force).
- Second Lieutenant William Howard Livens, Royal Engineers (Special Reserve).
- Temporary Second Lieutenant John Lloyd-Jones, Yorkshire Regiment.
- Second Lieutenant (temporary Captain) Stuart Gilkison Love, Royal Engineers (Territorial Force).
- Second Lieutenant Vernon Hetley Luscombe, Border Regiment (Special Reserve).
- Second Lieutenant Henry Harvey Lyons, Connaught Rangers.
- Second Lieutenant Alexander Gunn MacNeill, Royal Engineers (Territorial Force).
- Temporary Second Lieutenant (temporary Captain) Richard Henry Maddock, Royal West Surrey Regiment.
- Second Lieutenant (temporary Captain) Howard Vivian Mander, South Staffordshire Regiment (Territorial Force).
- Second Lieutenant (temporary Captain) Heathcote Upton Mann, 18th Battalion, The London Regiment (Territorial Force).
- Second Lieutenant (temporary Lieutenant) James Martin, Highland Light Infantry (Territorial Force), attached Royal Scots (Lothian Regiment), Territorial Force.
- Second Lieutenant (temporary Captain) Hugh Patrick Guarin Maule, Honourable Artillery Company (Territorial Force).
- Second Lieutenant (temporary Captain) Hamilton McCombie, Worcestershire Regiment (Territorial Force).
- Second Lieutenant (temporary Lieutenant) Patrick McEnroy, Leinster Regiment.
- Second Lieutenant Henry McCulloch, Highland Light Infantry.
- Temporary Second Lieutenant Eric William McKay-White, Special List (attached Royal Engineers).
- Temporary Second Lieutenant David McKelvie, Special List (attached Royal Engineers).
- Temporary Second Lieutenant Alfred de Courcy Meade, Special List (attached Royal Engineers).
- Second Lieutenant George William Lewin Meredith, 18th Hussars.
- Second Lieutenant Francis Victor Merchant, Royal Engineers.
- Second Lieutenant (temporary Lieutenant) Lawrence Edward Milburn, Suffolk Regiment (Territorial Force).
- Second Lieutenant (temporary Lieutenant) Ventura Harry Misa, 2nd Dragoon Guards.
- Temporary Second Lieutenant Benjamin Emmanuel Frank Mitchell, Somerset Light Infantry (Service Battalion).
- Second Lieutenant (temporary Captain) Erik Harrison Mitchell, Royal Artillery and Royal Flying Corps.
- Temporary Second Lieutenant (temporary Captain) Percy Moody, Royal Welsh Fusiliers.
- Second Lieutenant (temporary Lieutenant) Aubrey Gordon de Appleby Moore, Leicestershire Regiment (Territorial Force).
- Second Lieutenant (temporary Captain) Francis Patrick Morphy, Honourable Artillery Company (Territorial Force).
- Second Lieutenant (temporary Captain) William Morrison, Gordon Highlanders.
- Temporary Second Lieutenant Thomas Kennedy Newbigging, King's Own Scottish Borderers (Service Battalion).
- Second Lieutenant (temporary Captain) William Hill Newson, Gordon Highlanders (Territorial Force).