

- 200031 Company Serjeant-Major Duncan Peter Fraser, D.C.M., Cameron Highlanders (Boat of Garten).
- 351055 Serjeant John Fraser, Royal Scots (Edinburgh).
- 43823 Battery Serjeant-Major Ernest Vincent Frost, Royal Field Artillery (Jonesboro', Armagh, Ireland).
- 85020 Corporal Walter Edward Frost, M.M., Royal Engineers (Norwich).
- S/10294 Private William Gardner, Argyll and Sutherland Highlanders (Kirkliston).
- M2/018661 Private Herbert Simeon Gibson, Army Service Corps (Forest Hill, S.E.).
- 290097 Corporal William Gillan, Scottish Rifles (Glasgow).
- M2/073642 Private John Gillen, Army Service Corps (Ballynelly, co. Donegal).
- 290095 Serjeant (acting Company Quartermaster-Serjeant) John Glencross, Scottish Rifles (Glasgow).
- 70994 Private Victor Glenn, Machine Gun Corps (Rushden).
- 200631 Private Wilfred George Goldthorpe, Argyll and Sutherland Highlanders (Paisley).
- 241154 Private John Graham, Royal Highlanders (Coalburn, Fifeshire).
- 240532 Corporal (acting Serjeant) John S. Grant, King's Own Scottish Borderers (Langholm).
- 14123 Serjeant Reginald Grant, Royal Scots (Glasgow).
- 240341 Lance-Corporal Charles Greig, Gordon Highlanders (Old Deer).
- 236418 Private Frank George Griffiths, Herefordshire Regiment (Hereford).
- 524628 Sapper John William Grummitt, Royal Engineers (Sutton, Bedford).
- 85109 Serjeant Archibald Henry Philip Gunton, M.M., Royal Engineers (Queen's Park, W.).
- 17110 Lance-Corporal John Halliday, Royal Scots (Leith).
- 9775 Gunner Edgar Harding, M.M., Royal Field Artillery ("E" Lewes).
- 15228 Company Quartermaster-Serjeant Andrew Harley, Royal Scots (Roslin).
- 235872 Lance-Corporal Frederick John Harper, Herefordshire Regiment (Leominster).
- 291159 Private George Harris, Cheshire Regiment (Shraleay Brook, nr. Audley, Staffs.).
- 79104 Private (acting Quartermaster-Serjeant) Frederick Harrison, Royal Army Medical Corps (Carlisle).
- T4/042390 Corporal Richard Haworth, Army Service Corps (Haslingden).
- S/6069 Lance-Corporal James Hay, Seaforth Highlanders (South Yell).
- 44190 Pioneer Richard William Hicks, Royal Engineers (Bridgnorth, Salop).
- 137079 Private Albert Victor Hirst, Machine Gun Corps (Moss-Side).
- 54287 Motor Cyclist Corporal Francis Hobson, Royal Engineers (Chiswick, W.).
- 51479 Battery Serjeant-Major Arthur Leonard Hodge, Royal Field Artillery (Blackpool).
- S/6739 Lance-Corporal Charles Hossack, Gordon Highlanders (Glasgow).
- 755183 Serjeant Tom Huggins, Royal Field Artillery (Scarborough).
- 292655 Lance-Corporal William Inkster, Gordon Highlanders (Lerwick, Shetland).
- S/13186 Serjeant John Charles Iveson, Gordon Highlanders (Manchester).
- P/5436 Lance-Corporal (acting Serjeant) Joseph Spencer James, Military Mounted Police (Liverpool).
- 154733 Driver William Cuthbert Jarvis, Royal Field Artillery (Sudbury, Suffolk).
- 263863 Private John Charles Johns, Herefordshire Regiment (Ross-on-Wye).
- 24798 Private Alan Batho Johnson, Royal Army Medical Corps (Blackpool).
- 293124 Private David Thomas Jones, Cheshire Regiment (Trawsfynydd, Merioneth).
- 39272 Private Frederick William Jones, Somerset Light Infantry (Bow, E.).
- S/21865 Private James S. Kerr, Cameron Highlanders (Greenock).
- 52507 Serjeant Robert William Key, Machine Gun Corps (Norwich).
- 292132 Private Matthew Kidd, Royal Highlanders (Thornton, Fifeshire).
- S/3792 Lance-Corporal Hugh King, Gordon Highlanders (Dumbarton).
- 134796 2nd Corporal (acting Corporal) Christopher Kranz, Royal Engineers (Stoke Newington, N.).
- 18260 Private William Robert Langham, M.M., Scottish Rifles (Hanley).
- 200469 Private William George Douglas Langley, Royal Sussex Regiment (Chichester).
- S/40758 Corporal William Tufnail Langridge, Argyll and Sutherland Highlanders (Roath, near Cardiff).
- 89989 Sapper Fred Lee, Royal Engineers (Hull).
- 3/6678 Serjeant Harry Leith, Gordon Highlanders (Broughty Ferry).
- S/17764 Acting Corporal George Letson, Cameron Highlanders (Greenock).
- 74994 Lance-Corporal (acting Corporal) Harry Adelbert Lewis, Royal Engineers (Birmingham).
- M/22999 Temporary Mechanist Serjeant-Major George Lipscombe, Army Service Corps (Weymouth).
- M2/049807 Corporal Edward Charles Loadman, Army Service Corps (Chester).
- 351191 Corporal (acting Serjeant) Alexander Lockie, Royal Scots (Manitoba, Canada).
- 9479 Private George Loftus, Cheshire Regiment (Stockport).
- 235246 Corporal James McBlane, Scottish Rifles (Kilmarnock).
- 201566 Private John McGarvie, Argyll and Sutherland Highlanders (Avonbridge).
- S/43149 Private William John McGillivray, Cameron Highlanders (Foyers).
- 68037 Lance-Corporal John McKay, Machine Gun Corps (Sutherland).
- S/22054 Private John Mackenzie, Cameron Highlanders (Tranent, near Edinburgh).
- 18698 Private Neil McKinnon, King's Own Scottish Borderers (Falkirk).
- S/43212 Lance-Serjeant Kenneth Macleod, Cameron Highlanders (Tarbert, Harris).
- T4/057035 Corporal John McMorrine, Army Service Corps (Springholm, Dalbeattie).
- 203034 Acting Serjeant Douglas McPhee, Seaforth Highlanders (Kilmarnock).
- 42545 Private Edward McWhirter, Royal Scots (Girvan).
- 62974 Driver Thomas Maddy, Royal Engineers (Llanddewi Skyrrid, Abergavenny).
- S/6176 Lance-Serjeant Benjamin Malcolm, Seaforth Highlanders (Thurso).
- 350226 Serjeant Stewart Gordon Malcolm, Royal Highlanders (Forfar).
- 13505 Private George Herbert Marshall, Scottish Rifles (Padiham, near Burnley).