

- Captain (temporary) Herbert William LOVELL (EC.11471), 5th Royal Gurkha Rifles, Frontier Force, Indian Army.
- Major (temporary) William Patrick Gowan MACLACHLAN (ABRO.75), Army in Burma Reserve of Officers.
- Major (temporary) Leonard John MAGUIRE, B.Sc. (57338), Corps of Royal Engineers (Lewes).
- Captain (temporary) Philip Geoffrey MALINS (EC.8253), Royal Indian Army Service Corps.
- Jemadar MANSA SINGH (6193), Corps of Royal Indian Engineers.
- Captain (temporary) Thomas William MARRIOTT (EC.13320), Special List of Quarter-Masters, Indian Army.
- Major (temporary) Norman Samuel MARTIN, M.D. (136446), Royal Army Medical Corps.
- The Reverend John Michael MATTHEW (IEC.12330), Chaplain to the Forces, Fourth Class, Indian Army Chaplains' Department.
- The Reverend David Clews MCARTHUR (211519), Chaplain to the Forces, Fourth Class, Royal Army Chaplains' Department (Bonhill).
- Major (temporary) Denis Walter Charles MCCARTHY, B.A. (70494), Corps of Royal Engineers (London, S.E.23).
- Major (temporary) Stanley Hugh McCOSH (113946), Royal Regiment of Artillery.
- Captain (acting) George Irvine McDONALD (245595), Corps of Royal Engineers (Liverpool).
- Major (temporary) John McLACHLAN (217684), General List (Dalmuir).
- Lieutenant MEHAR SINGH SANDHU (VL-138), Indian Army Veterinary Corps.
- No. 6144319 Warrant Officer Class II Ronald James MEFHAM, The East Surrey Regiment (Morden, Surrey).
- Major (temporary) Charles MERKINS (15822), 5th Royal Gurkha Rifles, Frontier Force, Indian Army.
- Major (temporary) Rex Bertram MILFORD (328398), General List, Infantry (African Colonial Forces Section).
- Major (temporary) Frank Douglas James MILLER (173600), The Lincolnshire Regiment (Guisley).
- Major (temporary) Walter Frederick BRUCE-MILLER (325657), General List, Infantry (African Colonial Forces Section).
- Captain (temporary) John Gray MILLS (217674), Royal Indian Artillery.
- Major (temporary) Halley William Franklin MINGAYE (268268), Royal Corps of Signals (Buxted).
- Major (temporary) Wilson MINNS, M.B. (88877), Royal Army Medical Corps.
- Major (temporary) Stanley Derek MINTO (EC.3318), Royal Indian Army Service Corps.
- Major (acting) Harold Victor MITCHELL (EC.7666), 15th Punjab Regiment, Indian Army.
- Major (temporary) Norman MITCHELL (ABRO.94), The Burma Regiment.
- Major (temporary) Norman Brake MITCHELL (241175), Corps of Royal Engineers (Chester).
- Captain (temporary) Edgar Archibald MITTER (IEC.8087), Indian Signal Corps.
- Jemadar MOHAMMAD HASSAN (43364.IO), 1st Punjab Regiment, Indian Army.
- Risaldar MOHD HANIF (18084), Indian Army Remount Department.
- Subadar-Major (acting) MOHD KHAN, M.C. (8836), Royal Indian Artillery.
- Jemadar MOHD SHARIF (29667.IO), Royal Indian Army Service Corps.
- Lieutenant (Quarter-Master) John Reginald MOUNTFORD (363463), The Worcestershire Regiment (Hull).
- Jemadar MUNSHI RAM (51264.IO), 13th Frontier Force Rifles, Indian Army.
- Captain (temporary) Thomas Francis MURPHY (314588), Royal Corps of Signals (Liverpool).
- Subadar MUZAFFAR KHAN (14601), Corps of Royal Indian Engineers.
- Jemadar NAGENDRA NATH CHATTERJEE (325631), Indian Pioneer Corps.
- Captain (temporary) Jal Navroz NALLADAROO (IEC.2761), 9th Jat Regiment, Indian Army.
- Captain (temporary) William Gerard NAPIER (IEC.390), Royal Indian Army Service Corps.
- Subadar-Major NAWAB KHAN, O.B.I., I.D.S.M. (5147), Royal Indian Artillery.
- Subadar PALLIPURAM RAGUNATHAM MAHDEVAN (28870.IO), Royal Indian Army Service Corps.
- Major (temporary) Ronald Peters PARCELL (279129), Royal Armoured Corps (Southgate).
- Jemadar PARTAP SINGH (51585.IO), Corps of Royal Indian Engineers.
- Major (temporary) James PATON (219704), Corps of Royal Engineers (West Lothian).
- No. 151761 Warrant Officer Class II Garth Maurice Croft PETERS, Corps of Royal Indian Engineers.
- Major (temporary) David Edward Thomson PITHIE (91117), Royal Army Service Corps.
- Major (temporary) Sappa PRAKASH, M.B., B.S. (MZ.21369), Indian Medical Service.
- Lieutenant (Quarter-Master) Herman Vivian PRICE (297021), The South Wales Borderers (Blaenavon).
- Major (temporary) Stanley PRITCHARD (202788), General List (Warrington).
- No. 7628269 Warrant Officer Class I Norman PROUDLOCK, Royal Electrical and Mechanical Engineers (Ashington).
- Major (temporary) Kenric Cambridge PRYOR (128455), Royal Regiment of Artillery (Gerrards Cross).
- Captain (temporary) Brian PROWSE (300492), Corps of Royal Engineers (Ashburton).
- Major (temporary) John Hayward RADFORD (218828), Royal Army Service Corps.
- Subadar-Major RANJIT SINGH, Bahadur O.B.I. (1219.IO), Royal Indian Artillery.
- No. 7598496 Warrant Officer Class I Robert Thomas RAWLINSON, Royal Electrical and Mechanical Engineers (Plumstead, S.E.18).
- No. 3135332 Warrant Officer Class II Robert Duncan RAWSON, Intelligence Corps (Mauchline).
- Major (acting) James Laurence REASON (10840), Indian Army Ordnance Corps.
- Captain (temporary) Venkata Raman REDDI (IEC.3827), Corps of Royal Indian Engineers.
- Major (temporary) Anthony REEVE (68035), The Gloucestershire Regiment.
- No. 2871231 Warrant Officer Class I Richard George RICH, The Gordon Highlanders (Alford).
- Major (temporary) Duncan Ward ROBBINS (155292), Pioneer Corps.
- Major (temporary) Gerald ROBINS (160252), Royal Army Service Corps.
- No. 4626818 Warrant Officer Class I Ronald Anthony ROBEY, Royal Army Service Corps.
- Major Peter Geoffrey ROBINSON (56605), Royal Regiment of Artillery.
- Captain Maurier Francis RONAYNE, M.B. (735396), Royal Army Medical Corps.
- Lieutenant-Colonel (temporary) John McLaren ROSS (56516), Royal Army Veterinary Corps.
- Captain (acting) Noble Richard Osborne RUFF (EC.9800), Corps of Royal Indian Engineers.
- Subadar-Major (acting) SAIF ALI (9315.IO), 13th Frontier Force Rifles, Indian Army.
- Subadar SAIF ALI (879), Corps of Royal Indian Engineers.
- Subadar-Major SAKHI MOHD MIRZA (5811.IO), Indian Signal Corps.
- Lieutenant (Quarter-Master) Reginald Joseph SANDELL (350585), Royal Regiment of Artillery.
- Lieutenant SAO HTUN YIN (ABRO.757), Army in Burma Reserve of Officers.
- Subadar-Major SAYED ABDUL LATIF (25304), Indian Army Ordnance Corps.
- Captain Ernest SAYERS (131065), The Royal Scots Fusiliers (Crofton Park).
- Major (temporary) Samuel Gordon Arnaud SCOTT (ABRO.988), Army in Burma Reserve of Officers.
- Captain (temporary) William Ernest SCOTT (217164), Royal Regiment of Artillery (Darlington).
- Jemadar Francis Paul SEBASTIAN (35951.IO), Royal Indian Army Service Corps.
- Major (acting) John Stuart SEELEY (232093), Corps of Royal Engineers.
- Subadar-Major SESHA SALAM (9184.IO), Indian Signal Corps.
- No. 10554464 Warrant Officer Class I Tom SHARDLOW, Royal Electrical and Mechanical Engineers (Nottingham).
- Major (temporary) SHIV DEV SINGH (MZ.24766), Indian Medical Service.
- Jemadar SHIV SINGH (39485.IO), 12th Frontier Force Regiment, Indian Army.
- Captain (temporary) Frederick SIMPSON (EC.12088), 2nd King Edward VII's Own Gurkha Rifles, Indian Army.
- Major (temporary) James McDonald SIMPSON, M.B. (221854), Royal Army Medical Corps (Denney).
- Major (temporary) Arthur Thomas SLATOR (161474), General List, Infantry (African Colonial Forces Section).
- Major (temporary) John Herbert Lawton SMITH (88282), The Oxfordshire and Buckinghamshire Light Infantry (Whitney).
- Major (acting) Norman Gardner SMITH (EC.11813), 13th Frontier Force Rifles, Indian Army.