Step-1

$$I = \begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 0 & 0 & 1 \end{pmatrix}$$
Consider

 E_{31} subtract 7 times row 1 from row 3

Therefore
$$E_{31} = \begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ -7 & 0 & 1 \end{pmatrix}$$

Step-2

To reverse E_{31} , add 7 times row 1 to row 3.

$$R_{31} = \begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 7 & 0 & 1 \end{pmatrix}$$
The matrix is

Now multiply E_{31} by R_{31} to get

$$\begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ -7 & 0 & 1 \end{pmatrix} \begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 7 & 0 & 1 \end{pmatrix} = \begin{pmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 0 & 0 & 1 \end{pmatrix}$$

=I