```fortran
1    ! Name : Ankush Bhowmik
2    ! Date : 04-10-2024
3    ! Program Name : Matrix Addition and Subtraction with File Inputs
4
5    program matrix_addition_subtraction
6
7            IMPLICIT NONE
8
9            INTEGER :: i, j, k
10           REAL :: M(4,3), N(4,3), S(4,3), D(4,3)
11
12           ! Reading & Printing Matrix M
13           OPEN(unit = 1, file = "matrix_M.txt", action="read")
14           READ(1,*)((M(i,j), j=1,3), i=1,4)
15           WRITE(*,*)"Matrix M :"
16
17           DO i=1,4
18                   write(*,*)(M(i,j), j=1,3)
19           END DO
20
21           ! Reading & Printing Matrix N
22           OPEN(unit = 2, file = "matrix_N.txt", action="read")
23           READ(2,*)((N(i,j), j=1,3), i=1,4)
24           WRITE(*,*)"Matrix N:"
25
26           DO i=1,4
27                   WRITE(*,*)(N(i,j), j=1,3)
28           END DO
29
30           ! Performing Matrix Addition, S = M + N
31           DO i = 1,4
32                   DO j = 1,3
33                           S(i,j) = M(i,j) + N(i,j)
34                   END DO
35           END DO
36
37           ! Performing Matrix Subtraction, D = M - N
38           DO i = 1,4
39                   DO j = 1,3
40                           D(i,j) = M(i,j) - N(i,j)
41                   END DO
42           END DO
43
44           ! Output (Matrix Addition)
45           WRITE(*,*)"Result of the matrix addition (M+N) is given by Matrix S :"
46           DO i = 1,4
47                   WRITE(*,*)(S(i,j), j=1,3)
48           END DO
49
50           ! Output (Matrix Subtraction)
51           WRITE(*,*)"Result of the matrix subtraction (M-N) is given by Matrix D :"
52           DO i = 1,4
53                   WRITE(*,*)(D(i,j), j=1,3)
54           END DO
55
56    end program
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