Calculate the temperature which has same numeral value on celsius and Fahrenheit scale.

Let the required temperature be $x°C = x°F$

In celsius scale;
Lower fixed point $(LFP)_c = 0°C$
Upper fixed point $(UFP)_c = 100°C$

Similarly, in for Fahrenheit scale
$(LFP)_F = 32°F$, $(UFP)_F = 212°F$

$$\therefore \quad \frac{T_C - (LFP)_C}{(UFP)_C - (LFP)_C} = \frac{T_F - (LFP)_F}{(UFP)_F - (LFP)_F}$$

$$\Rightarrow \quad \frac{x - 0}{100 - 0} = \frac{x - 32}{212 - 32}$$

$$\Rightarrow \quad \frac{x}{\underset{5}{\cancel{\frac{100}{}}}} = \frac{x - 32}{180}$$

$$\Rightarrow \quad \boxed{x = -40}$$

Hence, required temperature is $-40°C$ or $-40°F$