

Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND
Form N-Q
January 23, 2015

OMB APPROVAL

OMB Number: 3235-0578

Expires: January 31, 2016

Estimated average burden hours per response: 10.5

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED
MANAGEMENT INVESTMENT COMPANY

Investment Company Act file number: 811-21553

Voya Global Equity Dividend and Premium Opportunity Fund

(Exact name of registrant as specified in charter)

7337 East Doubletree Ranch Rd., Suite 100, Scottsdale, AZ 85258
(Address of principal executive offices) (Zip code)

Huey P. Falgout, Jr., 7337 East Doubletree Ranch Road, Suite 100, Scottsdale, AZ 85258

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

(Name and address of agent for service)

Registrant's telephone number, including area code: 1-800-992-0180

Date of fiscal year end: February 28

Date of reporting period: November 30, 2014

Item 1. Schedule of Investments

The schedules of investments as of the close of the reporting period are set forth below for:

Voya Global Equity Dividend and Premium Opportunity Fund

The schedules are not audited.

PORTFOLIO OF INVESTMENTS

Voya Global Equity Dividend and Premium Opportunity Fund

as of November 30, 2014 (Unaudited)

| Shares | | Value | Percentage of Net Assets |
|----------------------------|--|-------------|--------------------------------|
| COMMON STOCK: 97.6% | | | |
| Australia: 0.4% | | | |
| 887,215 | ALS Ltd. | \$3,801,070 | 0.4 |
| Belgium: 0.9% | | | |
| 233,700 | Ageas | 8,357,735 | 0.9 |
| Canada: 4.0% | | | |
| 85,547 | Canadian Imperial Bank of Commerce | 7,966,681 | 0.8 |
| 507,221 | Cenovus Energy, Inc. | 11,386,413 | 1.2 |
| 407,900 | Enerplus Corp. | 5,293,604 | 0.6 |
| 370,714 | Shaw Communications, Inc. - Class B | 10,007,819 | 1.0 |
| 72,781 | TransCanada Corp. | 3,465,610 | 0.4 |
| | | 38,120,127 | 4.0 |
| France: 7.0% | | | |
| 227,893 | BNP Paribas | 14,625,938 | 1.6 |
| 62,294 | Casino Guichard Perrachon S.A. | 5,999,682 | 0.6 |
| 249,331 | Cie de Saint-Gobain | 11,450,982 | 1.2 |
| 235,194 | Eutelsat Communications | 7,777,800 | 0.8 |
| 365,590 | Gaz de France | 9,010,235 | 1.0 |
| 68,197 | Sanofi | 6,586,482 | 0.7 |
| 196,325 | Vinci S.A. | 10,608,365 | 1.1 |
| | | 66,059,484 | 7.0 |
| Germany: 3.2% | | | |
| 283,745 | Deutsche Bank AG | 9,258,969 | 1.0 |
| 105,400 | SAP SE | 7,429,105 | 0.8 |
| 85,746 | Siemens AG | 10,134,991 | 1.0 |
| 76,700 | Wincor Nixdorf AG | 3,795,112 | 0.4 |
| | | 30,618,177 | 3.2 |
| Hong Kong: 0.5% | | | |
| 669,200 | Cheung Kong Infrastructure Holdings Ltd. | 4,952,136 | 0.5 |
| Italy: 2.1% | | | |
| 555,361 | Assicurazioni Generali S.p.A. | 12,014,086 | 1.3 |
| 371,287 | ENI S.p.A. | 7,391,868 | 0.8 |
| | | 19,405,954 | 2.1 |
| Japan: 7.8% | | | |
| 152,900 | Canon, Inc. | 4,882,407 | 0.5 |

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | | |
|-----------|--|------------|-----|
| 619,200 | Itochu Corp. | 7,118,588 | 0.8 |
| 2,474,400 | Mitsubishi UFJ Financial Group, Inc. | 14,250,890 | 1.5 |
| 469,800 | Mitsui & Co., Ltd. | 6,479,210 | 0.7 |
| 1,246,900 | Nissan Motor Co., Ltd. | 11,633,529 | 1.2 |
| 122,900 | Secom Co., Ltd. | 7,110,186 | 0.8 |
| 288,400 | Sumitomo Mitsui Financial Group, Inc. | 10,828,015 | 1.1 |
| 260,700 | Takeda Pharmaceutical Co., Ltd. | 10,922,989 | 1.2 |
| | | 73,225,814 | 7.8 |
| | Netherlands: 2.8% | | |
| 812,960 | ArcelorMittal | 9,954,901 | 1.0 |
| 499,867 | Royal Dutch Shell PLC | 16,636,154 | 1.8 |
| | | 26,591,055 | 2.8 |
| | Singapore: 1.4% | | |
| 3,223,000 | Singapore Telecommunications Ltd. | 9,636,967 | 1.0 |
| 216,000 | United Overseas Bank Ltd. | 3,968,837 | 0.4 |
| | | 13,605,804 | 1.4 |
| | Spain: 1.2% | | |
| 711,100 | Telefonica S.A. | 11,399,133 | 1.2 |
| | Sweden: 2.2% | | |
| 139,600 | Electrolux AB | 4,143,553 | 0.5 |
| 594,410 | Telefonaktiebolaget LM Ericsson | 7,469,084 | 0.8 |
| 800,801 | Volvo AB - B Shares | 8,755,543 | 0.9 |
| | | 20,368,180 | 2.2 |
| | Switzerland: 5.5% | | |
| 347,524 | Credit Suisse Group | 9,272,586 | 1.0 |
| 125,087 | Novartis AG | 12,096,222 | 1.3 |
| 50,781 | Roche Holding AG - Genusschein | 15,195,736 | 1.6 |
| 433,812 | STMicroelectronics NV | 3,247,874 | 0.3 |
| 38,711 | Zurich Insurance Group AG | 12,131,963 | 1.3 |
| | | 51,944,381 | 5.5 |
| | Taiwan: 2.1% | | |
| 461,500 | MediaTek, Inc. | 6,923,321 | 0.8 |
| 534,467 | Taiwan Semiconductor Manufacturing Co., Ltd. ADR | 12,543,940 | 1.3 |
| | | 19,467,261 | 2.1 |
| | United Kingdom: 12.4% | | |
| 3,324,713 | Barclays PLC | 12,687,327 | 1.4 |
| 1,811,959 | BP PLC | 11,863,916 | 1.3 |
| 1,097,192 | HSBC Holdings PLC | 10,917,936 | 1.2 |
| 212,413 | Imperial Tobacco Group PLC | 9,805,627 | 1.0 |
| 1,752,937 | J Sainsbury PLC | 6,380,734 | 0.7 |
| 1,491,600 | Kingfisher PLC | 7,277,305 | 0.8 |
| 396,334 | Petrofac Ltd. | 5,095,441 | 0.5 |
| 1,097,860 | Rexam PLC | 7,748,455 | 0.8 |
| 271,623 | Rio Tinto PLC | 12,625,866 | 1.3 |

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | | |
|-----------|--------------------------------|-------------|------|
| 992,000 | RSA Insurance Group PLC | 7,243,791 | 0.8 |
| 298,850 | Scottish & Southern Energy PLC | 7,648,188 | 0.8 |
| 4,712,854 | Vodafone Group PLC | 17,250,665 | 1.8 |
| | | 116,545,251 | 12.4 |
| | United States: 44.1% | | |
| 198,311 | AbbVie, Inc. | 13,723,121 | 1.5 |
| 120,200 | ADT Corp. | 4,199,788 | 0.4 |
| 169,900 | Altria Group, Inc. | 8,539,174 | 0.9 |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of November 30, 2014 (Unaudited) (Continued)

| Shares | | Value | Percentage of Net Assets |
|----------------------------------|------------------------------------|-------------|--------------------------------|
| COMMON STOCK: (continued) | | | |
| | United States: (continued) | | |
| 146,100 | American Electric Power Co., Inc. | \$8,408,055 | 0.9 |
| 88,306 | Amgen, Inc. | 14,597,865 | 1.5 |
| 104,351 | Apple, Inc. | 12,410,464 | 1.3 |
| 128,750 | Baxter International, Inc. | 9,398,750 | 1.0 |
| 83,738 | Bristol-Myers Squibb Co. | 4,944,729 | 0.5 |
| 73,080 | Caterpillar, Inc. | 7,351,848 | 0.8 |
| 95,979 | CenturyTel, Inc. | 3,913,064 | 0.4 |
| 75,266 | Chevron Corp. | 8,194,209 | 0.9 |
| 621,739 | Cisco Systems, Inc. | 17,184,866 | 1.8 |
| 292,800 | Citigroup, Inc. | 15,802,416 | 1.7 |
| 347,700 | ConAgra Foods, Inc. | 12,698,004 | 1.3 |
| 157,119 | Dow Chemical Co. | 7,646,982 | 0.8 |
| 187,644 | Eli Lilly & Co. | 12,782,309 | 1.4 |
| 92,598 | EnSCO PLC | 3,129,812 | 0.3 |
| 142,748 | ExxonMobil Corp. | 12,924,404 | 1.4 |
| 446,673 | Freeport-McMoRan, Inc. | 11,993,170 | 1.3 |
| 258,650 | Gap, Inc. | 10,242,540 | 1.1 |
| 748,731 | General Electric Co. | 19,833,884 | 2.1 |
| 111,764 | Intel Corp. | 4,163,209 | 0.4 |
| 139,391 | Johnson & Johnson | 15,089,076 | 1.6 |
| 191,674 | JPMorgan Chase & Co. | 11,531,108 | 1.2 |
| 67,867 | KLA-Tencor Corp. | 4,712,684 | 0.5 |
| 134,757 | Macy's, Inc. | 8,747,077 | 0.9 |
| 245,200 | Mattel, Inc. | 7,736,060 | 0.8 |
| 147,500 | McDonald's Corp. | 14,279,475 | 1.5 |
| 265,447 | MetLife, Inc. | 14,761,508 | 1.6 |
| 308,076 | Microsoft Corp. | 14,729,114 | 1.6 |
| 108,878 | Molson Coors Brewing Co. | 8,421,713 | 0.9 |
| 261,195 | Northeast Utilities | 13,226,915 | 1.4 |
| 531,387 | Pfizer, Inc. | 16,552,705 | 1.8 |
| 136,104 | PNC Financial Services Group, Inc. | 11,905,017 | 1.3 |
| 120,582 | Procter & Gamble Co. | 10,904,230 | 1.2 |
| 83,039 | Seagate Technology | 5,489,708 | 0.6 |
| 91,700 | Stanley Black & Decker, Inc. | 8,660,148 | 0.9 |
| 484,650 | Symantec Corp. | 12,644,519 | 1.3 |
| 61,500 | Verizon Communications, Inc. | 3,111,285 | 0.3 |
| 101,783 | Verizon Communications, Inc. - VZC | 5,140,896 | 0.5 |
| 58,076 | VF Corp. | 4,365,573 | 0.5 |
| | | 416,091,474 | 44.1 |

Total Common Stock

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

(Cost \$853,490,449) 920,553,036 97.6

RIGHTS: 0.0%

| | | | |
|---------|------------------|---------|-----|
| | Spain: 0.0% | | |
| 711,100 | Telefonica SA | 325,394 | 0.0 |
| | Total Rights | | |
| | (Cost \$299,677) | 325,394 | 0.0 |

| # of Contracts | | Value | Percentage of Net Assets |
|--------------------------------|--|---------------|--------------------------|
| PURCHASED OPTIONS: 0.4% | | | |
| | Options on Currencies: 0.4% | | |
| 21,000,000 | @ Call USD vs. Put EUR, Strike @ 1.245, Exp. 12/19/14 Counterparty: Citigroup, Inc. | \$174,716 | 0.0 |
| 12,000,000 | @ Call USD vs. Put EUR, Strike @ 1.210, Exp. 02/20/15 Counterparty: Citigroup, Inc. | 80,980 | 0.0 |
| 21,000,000 | @ Call USD vs. Put EUR, Strike @ 1.237, Exp. 01/20/15 Counterparty: JPMorgan Chase & Co. | 209,393 | 0.0 |
| 40,000,000 | @ Call USD vs. Put GBP, Strike @ 1.523, Exp. 02/20/15 Counterparty: Goldman Sachs & Co. | 191,156 | 0.0 |
| 29,000,000 | @ Call USD vs. Put GBP, Strike @ 1.563, Exp. 01/20/15 Counterparty: Barclays Bank PLC | 282,672 | 0.1 |
| 29,000,000 | @ Call USD vs. Put GBP, Strike @ 1.585, Exp. 12/19/14 Counterparty: Citigroup, Inc. | 432,758 | 0.1 |
| 13,000,000 | @ Call USD vs. Put JPY, Strike @ 124.630, Exp. 02/20/15 Counterparty: Goldman Sachs & Co. | 61,049 | 0.0 |
| 15,000,000 | @ Call USD vs. Put JPY, Strike @ 112.680, Exp. 12/19/14 Counterparty: Citigroup, Inc. | 758,536 | 0.1 |
| 15,000,000 | @ Call USD vs. Put JPY, Strike @ 110.480, Exp. 01/20/15 Counterparty: JPMorgan Chase & Co. | 1,035,203 | 0.1 |
| | | 3,226,463 | 0.4 |
| | Total Purchased Options (Cost \$910,900) | 3,226,463 | 0.4 |
| | Total Investments in Securities (Cost \$854,701,026) | \$924,104,893 | 98.0 |
| | Assets in Excess of Other Liabilities | 19,064,539 | 2.0 |
| | Net Assets | \$943,169,432 | 100.0 |

@ Non-income producing security

ADR American Depositary Receipt

Cost for federal income tax purposes is \$854,868,279.

Net unrealized appreciation consists of:

| | |
|-------------------------------|----------------|
| Gross Unrealized Appreciation | \$ 128,768,516 |
| Gross Unrealized Depreciation | (59,531,902) |
| Net Unrealized Appreciation | \$ 69,236,614 |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of November 30, 2014 (Unaudited) (Continued)

| Sector Diversification | Percentage of Net Assets | |
|---------------------------------------|-----------------------------|---|
| Financials | 20.1 | % |
| Health Care | 14.1 | |
| Information Technology | 12.4 | |
| Industrials | 11.1 | |
| Energy | 9.2 | |
| Consumer Discretionary | 9.1 | |
| Consumer Staples | 6.6 | |
| Materials | 5.2 | |
| Telecommunication Services | 5.2 | |
| Utilities | 4.6 | |
| Options on Currencies | 0.4 | |
| Assets in Excess of Other Liabilities | 2.0 | |
| Net Assets | 100.0 | % |

Fair Value Measurements

The following is a summary of the fair valuations according to the inputs used as of November 30, 2014 in valuing the assets and liabilities:⁽¹⁾

| Asset Table | Quoted Prices in Active Markets for Identical Investments (Level 1) | Significant Other Observable Inputs # (Level 2) | Significant Unobservable Inputs (Level 3) | Fair Value at November 30, 2014 |
|----------------------------|---|---|--|---------------------------------------|
| Investments, at fair value | | | | |
| Common Stock | | | | |
| Australia | \$ – | \$3,801,070 | \$ – | \$ 3,801,070 |
| Belgium | – | 8,357,735 | – | 8,357,735 |
| Canada | 38,120,127 | – | – | 38,120,127 |
| France | 7,777,800 | 58,281,684 | – | 66,059,484 |
| Germany | – | 30,618,177 | – | 30,618,177 |
| Hong Kong | – | 4,952,136 | – | 4,952,136 |
| Italy | – | 19,405,954 | – | 19,405,954 |
| Japan | – | 73,225,814 | – | 73,225,814 |
| Netherlands | – | 26,591,055 | – | 26,591,055 |
| Singapore | – | 13,605,804 | – | 13,605,804 |
| Spain | – | 11,399,133 | – | 11,399,133 |
| Sweden | – | 20,368,180 | – | 20,368,180 |
| Switzerland | – | 51,944,381 | – | 51,944,381 |
| Taiwan | 12,543,940 | 6,923,321 | – | 19,467,261 |

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | | | |
|----------------------------------|----------------|-------------------|------|----------------|
| United Kingdom | – | 116,545,251 | – | 116,545,251 |
| United States | 410,950,578 | 5,140,896 | – | 416,091,474 |
| Total Common Stock | 469,392,445 | 451,160,591 | – | 920,553,036 |
| Rights | – | 325,394 | – | 325,394 |
| Purchased Options | – | 3,226,463 | – | 3,226,463 |
| Total Investments, at fair value | \$ 469,392,445 | \$454,712,448 | \$ – | \$ 924,104,893 |
| Other Financial Instruments+ | | | | |
| Futures | 1,534,822 | – | – | 1,534,822 |
| Total Assets | \$ 470,927,267 | \$454,712,448 | \$ – | \$ 925,639,715 |
| Liabilities Table | | | | |
| Other Financial Instruments+ | | | | |
| Futures | \$ (82,783 |) \$– | \$ – | \$ (82,783 |
| Written Options | – | (18,368,123) | – | (18,368,123) |
| Total Liabilities | \$ (82,783 |) \$(18,368,123) | \$ – | \$ (18,450,906 |

For the period ended November 30, 2014, as a result of the fair value pricing procedures for international equities utilized by the Fund, certain securities have transferred in and out of Level 1 and Level 2 measurements during the (1) year. The Fund's policy is to recognize transfers between levels at the end of the reporting period. At November 30, 2014, securities valued at \$9,958,741 and \$10,671,793 were transferred from Level 1 to Level 2 and Level 2 to Level 1, respectively, within the fair value hierarchy.

Other Financial Instruments are derivatives not reflected in the Portfolio of Investments and may include open forward foreign currency contracts, futures, centrally cleared swaps, OTC swaps and written options. Forward + foreign currency contracts, futures and centrally cleared swaps are valued at the unrealized gain (loss) on the instrument. OTC swaps and written options are valued at the fair value of the instrument.

The earlier close of the foreign markets gives rise to the possibility that significant events, including broad market moves, may have occurred in the interim and may materially affect the value of those securities. To account for # this, the Fund may frequently value many of its foreign equity securities using fair value prices based on third party vendor modeling tools to the extent available. Accordingly, a portion of the Fund's investments are categorized as Level 2 investments.

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of November 30, 2014 (Unaudited) (Continued)

At November 30, 2014, the following futures contracts were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

| Contract Description | Number of Contracts | Expiration Date | Notional Value | Unrealized Appreciation/ (Depreciation) |
|----------------------------|---------------------|-----------------|----------------|---|
| Long Contracts | | | | |
| EURO STOXX 50 [®] | 733 | 12/19/14 | \$29,567,551 | \$ 955,625 |
| FTSE 100 Index | 278 | 12/19/14 | 29,228,647 | (82,783) |
| Nikkei 225 Index (SGX) | 204 | 12/11/14 | 14,984,459 | 116,619 |
| S&P 500 E-Mini | 474 | 12/19/14 | 48,971,310 | 462,578 |
| | | | \$122,751,967 | \$ 1,452,039 |

At November 30, 2014, the following over-the-counter written options were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

| Notional Amount or Number of Contracts | Counterparty | Description | Exercise Price | Expiration Date | Premiums Received | Fair Value |
|--|-------------------|--|----------------|-----------------|-------------------|--------------|
| Options on Indices | | | | | | |
| 4,000 | Barclays Bank PLC | Call on EURO STOXX 50 [®] Index | 3,112.026 EUR | 12/19/14 | \$263,488 | \$(730,951) |
| 4,000 | Societe Generale | Call on EURO STOXX 50 [®] Index | 3,199.280 EUR | 01/09/15 | 240,296 | (471,070) |
| 4,700 | UBS AG | Call on EURO STOXX 50 [®] Index | 2,993.430 EUR | 12/05/14 | 376,375 | (1,499,172) |
| 3,400 | Barclays Bank PLC | Call on FTSE 100 Index | 6,337.800 GBP | 12/05/14 | 541,997 | (2,045,654) |
| 3,400 | BNP Paribas Bank | Call on FTSE 100 Index | 6,760.300 GBP | 01/09/15 | 331,784 | (364,059) |
| 3,400 | Citigroup, Inc. | Call on FTSE 100 Index | 6,619.040 GBP | 12/19/14 | 346,673 | (693,140) |
| 101,600 | Citigroup, Inc. | Call on Nikkei 225 Index | 15,076.360 JPY | 12/05/14 | 304,115 | (2,042,512) |
| 96,700 | Citigroup, Inc. | Call on Nikkei 225 Index | 17,777.690 JPY | 01/09/15 | 308,629 | (295,629) |
| 96,600 | Societe Generale | Call on Nikkei 225 Index | 17,269.700 JPY | 12/19/14 | 298,462 | (385,022) |
| 44,800 | BNP Paribas Bank | Call on S&P 500 Index | 2,079.290 USD | 01/09/15 | 1,121,344 | (1,115,363) |

Edgar Filing: Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | | | | | |
|------------------------------|-------------------------|-----------------------|------------------|----------|-------------|----------------|
| 44,900 | Citigroup, Inc. | Call on S&P 500 Index | 2,048.050 USD | 12/19/14 | 992,411 | (1,467,740) |
| 44,900 | JPMorgan Chase & Co. | Call on S&P 500 Index | 1,911.308 USD | 12/05/14 | 1,178,490 | (7,019,715) |
| Options on Currencies | | | | | | |
| 12,000,000 | Citigroup, Inc. | Put USD vs. Call EUR | 1.295 USD | 02/20/15 | 48,000 | (34,835) |
| 21,000,000 | Citigroup, Inc. | Put USD vs. Call EUR | 1.315 USD | 12/19/14 | 90,300 | (461) |
| 21,000,000 | JPMorgan Chase & Co. | Put USD vs. Call EUR | 1.310 USD | 01/20/15 | 105,000 | (12,149) |
| 29,000,000 | Barclays Bank PLC | Put USD vs. Call GBP | 1.649 USD | 01/20/15 | 130,500 | (3,740) |
| 29,000,000 | Citigroup, Inc. | Put USD vs. Call GBP | 1.670 USD | 12/19/14 | 116,000 | (19) |
| 40,000,000 | Goldman Sachs & Co. | Put USD vs. Call GBP | 1.602 USD | 02/20/15 | 188,000 | (137,530) |
| 15,000,000 | Citigroup, Inc. | Put USD vs. Call JPY | 105.100 USD | 12/19/14 | 69,000 | (40) |
| 13,000,000 | Goldman Sachs & Co. | Put USD vs. Call JPY | 112.520 USD | 02/20/15 | 93,600 | (48,760) |
| 15,000,000 | JPMorgan Chase & Co. | Put USD vs. Call JPY | 102.580 USD | 01/20/15 | 70,500 | (562) |
| Total Written OTC Options | | | | | \$7,214,964 | \$(18,368,123) |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of November 30, 2014 (Unaudited) (Continued)

A summary of derivative instruments by primary risk exposure is outlined in the following tables.

The fair value of derivative instruments as of November 30, 2014 was as follows:

Derivatives not accounted for as hedging instruments

| | | Fair Value |
|-----------------------------|-------------------|--------------|
| Asset Derivatives | Instrument Type | |
| Foreign exchange contracts | Purchased options | \$3,226,463 |
| Interest rate contracts | Futures contracts | 1,534,822 |
| Total Asset Derivatives | | \$4,761,285 |
| Liability Derivatives | Instrument Type | |
| Interest rate contracts | Futures contracts | \$82,783 |
| Equity Contracts | Written options | 18,130,027 |
| Foreign exchange contracts | Written options | 238,096 |
| Total Liability Derivatives | | \$18,450,906 |

The following is a summary by counterparty of the fair value of OTC derivative instruments subject to Master Netting Agreements and collateral pledged (received), if any, at November 30, 2014:

| | Barclays Bank PLC | BNP Paribas Bank | Citigroup, Inc. | Goldman Sachs & Co. | JPMorgan Chase & Co. | Societe Generale | UBS AG | Totals |
|----------------------|-------------------------|------------------------|--------------------|---------------------------|----------------------------|---------------------|---------------|--------------|
| Assets: | | | | | | | | |
| Purchased Options | \$282,672 | \$- | \$1,446,990 | \$252,205 | \$1,244,596 | \$- | \$- | \$3,226,463 |
| Total Assets | \$282,672 | \$- | \$1,446,990 | \$252,205 | \$1,244,596 | \$- | \$- | \$3,226,463 |
| Liabilities: | | | | | | | | |
| Written options | \$2,780,345 | \$1,479,422 | \$4,534,376 | \$186,290 | \$7,032,426 | \$856,092 | \$1,499,172 | \$18,368,123 |
| Total Liabilities | \$2,780,345 | \$1,479,422 | \$4,534,376 | \$186,290 | \$7,032,426 | \$856,092 | \$1,499,172 | \$18,368,123 |
| | \$(2,497,673) | \$(1,479,422) | \$(3,087,386) | \$65,915 | \$(5,787,830) | \$(856,092) | \$(1,499,172) | (15,141,660) |

Net OTC
 derivative
 instruments by
 counterparty, at
 fair value

Total collateral
 pledged by the
 Fund/(Received
 from
 counterparty)

\$- \$- \$- \$- \$- \$- \$-

Net Exposure⁽¹⁾ \$(2,497,673) \$(1,479,422) \$(3,087,386) \$65,915 \$(5,787,830) \$(856,092) \$(1,499,172) \$(15,141,660)

⁽¹⁾ Positive net exposure represents amounts due from each respective counterparty. Negative exposure represents amounts due from the Fund.

Item 2. Controls and Procedures.

(a) Based on our evaluation conducted within 90 days of the filing date, hereof, the design and operation of the registrant's disclosure controls and procedures are effective to ensure that material information relating to the registrant is made known to the certifying officers by others within the appropriate entities, particularly during the period in which Forms N-Q are being prepared, and the registrant's disclosure controls and procedures allow timely preparation and review of the information for the registrant's Form N-Q and the officer certifications of such Form N-Q.

(b) There were no significant changes in the registrant's internal controls over financial reporting that occurred during the registrant's last fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3. Exhibits.

A separate certification for each principal executive officer and principal financial officer of the registrant as required by Rule 30a-2 under the Act (17 CFR 270.30a-2) is attached hereto as EX-99.CERT.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

(Registrant): Voya Global Equity Dividend and Premium Opportunity Fund

By /s/ Shaun P. Mathews
Shaun P. Mathews
President and Chief Executive Officer

Date: January 23, 2015

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By /s/ Shaun P. Mathews
Shaun P. Mathews
President and Chief Executive Officer

Date: January 23, 2015

By /s/ Todd Modic
Todd Modic
Senior Vice President and Chief Financial Officer

Date: January 23, 2015