

Voya GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND
Form N-Q
July 26, 2018

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

(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: May 31, 2018

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.

Voya Global Equity Dividend and Premium Opportunity Fund PORTFOLIO OF INVESTMENTS
as of May 31, 2018 (Unaudited)

| Shares | | Value | Percentage of Net Assets |
|----------------------------|---|-------------------|--------------------------------|
| COMMON STOCK: 93.4% | | | |
| Canada: 2.4% | | | |
| 73,547 | Canadian Imperial Bank of Commerce - XTSE | \$6,421,040 | 0.9 |
| 425,114 | Shaw Communications, Inc. - Class B | 8,557,362 | 1.1 |
| 64,581 | TransCanada Corp. | 2,703,576 | 0.4 |
| | | 17,681,978 | 2.4 |
| France: 11.9% | | | |
| 156,793 | BNP Paribas | 9,742,417 | 1.3 |
| 197,694 | Casino Guichard Perrachon S.A. | 8,556,242 | 1.2 |
| 281,231 | Cie de Saint-Gobain | 14,082,957 | 1.9 |
| 114,700 | Danone | 8,783,316 | 1.2 |
| 748,790 | Engie SA | 11,811,964 | 1.6 |
| 341,200 | Orange SA | 5,872,287 | 0.8 |
| 110,797 | Sanofi | 8,492,974 | 1.1 |
| 201,400 | Total SA | 12,243,821 | 1.6 |
| 89,425 | Vinci SA | 8,795,164 | 1.2 |
| | | 88,381,142 | 11.9 |
| Germany: 0.7% | | | |
| 473,467 | Deutsche Bank AG | 5,063,118 | 0.7 |
| Ireland: 1.3% | | | |
| 106,900 | Medtronic PLC | 9,227,608 | 1.3 |
| Italy: 2.3% | | | |
| 313,461 | Assicurazioni Generali S.p.A. | 5,350,351 | 0.7 |
| 310,987 | ENI S.p.A. | 5,643,495 | 0.8 |
| 361,887 | UniCredit SpA | 6,003,268 | 0.8 |
| | | 16,997,114 | 2.3 |
| Japan: 6.1% | | | |
| 145,900 | Japan Airlines Co. Ltd. | 5,642,009 | 0.8 |
| 1,773,000 | Mitsubishi UFJ Financial Group, Inc. | 10,688,039 | 1.4 |
| 46,400 | Murata Manufacturing Co., Ltd. | 6,867,772 | 0.9 |
| 968,800 | Nissan Motor Co., Ltd. | 9,608,659 | 1.3 |
| 300,300 | Sumitomo Mitsui Financial Group, Inc. | 12,380,566 | 1.7 |
| | | 45,187,045 | 6.1 |
| Netherlands: 2.4% | | | |

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| | | | |
|---------|-----------------------|-------------------|------------|
| 179,444 | ArcelorMittal | 5,799,321 | 0.8 |
| 343,667 | Royal Dutch Shell PLC | 11,951,907 | 1.6 |
| | | 17,751,228 | 2.4 |

| | | | |
|-----------|-----------------------------------|------------------|------------|
| | Singapore: 1.2% | | |
| 2,418,800 | Singapore Telecommunications Ltd. | 5,919,149 | 0.8 |
| 149,500 | United Overseas Bank Ltd. | 3,128,653 | 0.4 |
| | | 9,047,802 | 1.2 |

| | | | |
|---------|--|-----------|-----|
| | Spain: 2.0% | | |
| 149,400 | ACS Actividades de Construccion y Servicios SA | 6,223,393 | 0.8 |

| Shares | | Value | Percentage of Net Assets |
|--------|--|-------|--------------------------------|
|--------|--|-------|--------------------------------|

COMMON STOCK: (continued)

| | | | |
|---------|--------------------|-------------------|------------|
| | Spain: (continued) | | |
| 977,843 | Telefonica S.A. | \$8,625,249 | 1.2 |
| | | 14,848,642 | 2.0 |

| | | | |
|-----------|---------------------------------|------------------|------------|
| | Sweden: 1.2% | | |
| 1,215,000 | Telefonaktiebolaget LM Ericsson | 8,819,822 | 1.2 |

| | | | |
|-----------|---------------------------|-------------------|------------|
| | Switzerland: 4.3% | | |
| 347,768 | Credit Suisse Group AG | 5,332,152 | 0.7 |
| 1,875,100 | Glencore PLC | 9,260,342 | 1.3 |
| 53,481 | Roche Holding AG | 11,466,959 | 1.5 |
| 19,911 | Zurich Insurance Group AG | 5,900,879 | 0.8 |
| | | 31,960,332 | 4.3 |

| | | | |
|-----------|-----------------------------|-------------------|------------|
| | United Kingdom: 7.7% | | |
| 2,330,813 | Barclays PLC | 6,104,933 | 0.9 |
| 2,196,600 | Kingfisher PLC | 8,913,433 | 1.2 |
| 117,700 | Reckitt Benckiser Group PLC | 9,009,102 | 1.2 |
| 330,950 | SSE PLC | 6,011,883 | 0.8 |
| 1,178,100 | Standard Chartered PLC | 11,796,754 | 1.6 |
| 5,838,654 | Vodafone Group PLC | 14,920,301 | 2.0 |
| | | 56,756,406 | 7.7 |

| | | | |
|---------|-----------------------------------|------------|-----|
| | United States: 49.9% | | |
| 59,400 | Allergan plc | 8,957,520 | 1.2 |
| 84,100 | American Electric Power Co., Inc. | 5,714,595 | 0.8 |
| 50,306 | Amgen, Inc. | 9,035,964 | 1.2 |
| 129,951 | Apple, Inc. | 24,283,943 | 3.3 |
| 240,838 | Bristol-Myers Squibb Co. | 12,672,895 | 1.7 |
| 92,600 | Bunge Ltd. | 6,440,330 | 0.9 |
| 139,100 | Carnival Corp. | 8,663,148 | 1.2 |
| 426,139 | Cisco Systems, Inc. | 18,200,397 | 2.4 |
| 219,300 | Citigroup, Inc. | 14,625,117 | 2.0 |
| 172,500 | ConocoPhillips | 11,624,775 | 1.6 |

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| | | | |
|---------|---------------------------------------|------------|-----|
| 73,725 | Eli Lilly & Co. | 6,269,574 | 0.8 |
| 99,895 | Eversource Energy | 5,702,006 | 0.8 |
| 114,348 | Exxon Mobil Corp. | 9,289,631 | 1.2 |
| 184,650 | Gap, Inc. | 5,166,507 | 0.7 |
| 995,931 | General Electric Co. | 14,022,708 | 1.9 |
| 127,600 | Gilead Sciences, Inc. | 8,600,240 | 1.2 |
| 117,664 | Intel Corp. | 6,495,053 | 0.9 |
| 83,931 | International Business Machines Corp. | 11,860,290 | 1.6 |
| 116,400 | Las Vegas Sands Corp. | 9,383,004 | 1.3 |
| 410,244 | Mattel, Inc. | 6,366,987 | 0.8 |
| 76,775 | McDonald's Corp. | 12,284,768 | 1.6 |
| 211,700 | Merck & Co., Inc. | 12,602,501 | 1.7 |
| 252,147 | Metlife, Inc. | 11,596,240 | 1.6 |
| 212,776 | Microsoft Corp. | 21,030,780 | 2.8 |
| 432,900 | Mosaic Co. | 11,900,421 | 1.6 |
| 265,500 | Oracle Corp. | 12,404,160 | 1.7 |
| 353,987 | Pfizer, Inc. | 12,718,753 | 1.7 |
| 147,800 | Philip Morris International, Inc. | 11,756,012 | 1.6 |
| 65,504 | PNC Financial Services Group, Inc. | 9,393,929 | 1.3 |
| 109,182 | Procter & Gamble Co. | 7,988,847 | 1.1 |
| 216,500 | Qualcomm, Inc. | 12,582,980 | 1.7 |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of May 31, 2018 (Unaudited) (Continued)

| Shares | | Value | Percentage of Net Assets |
|----------------------------------|--|--------------------|--------------------------------|
| COMMON STOCK: (continued) | | | |
| | United States: (continued) | | |
| 128,700 | Schlumberger Ltd. | \$8,837,829 | 1.2 |
| 139,783 | Verizon Communications, Inc. | 6,663,456 | 0.9 |
| 174,600 | Walmart, Inc. | 14,411,484 | 1.9 |
| | | 369,546,844 | 49.9 |
| | Total Common Stock (Cost \$728,693,619) | 691,269,081 | 93.4 |

| | Value | Percentage of Net Assets |
|--------------------------|-------|--------------------------------|
| PURCHASED OPTIONS | | |
| (1): 0.2% | | |

| | | |
|--|-------------|------|
| Total Purchased Options (Cost \$567,300) | 1,940,623 | 0.2 |
| Total Long-Term Investments (Cost \$729,260,919) | 693,209,704 | 93.6 |

| Shares | | Value | Percentage of Net Assets |
|-------------------------------------|--|-------------------|--------------------------------|
| SHORT-TERM INVESTMENTS: 5.5% | | | |
| | Mutual Funds: 5.5% | | |
| 40,675,000 | (2) BlackRock Liquidity Funds, FedFund, Institutional Class, 1.640% (Cost \$40,675,000) | 40,675,000 | 5.5 |
| | Total Short-Term Investments (Cost \$40,675,000) | 40,675,000 | 5.5 |

| | | |
|--|----------------------|--------------|
| Total Investments in Securities | \$733,884,704 | 99.1 |
| (Cost \$769,935,919) | | |
| Assets in Excess of Other Liabilities | 6,375,562 | 0.9 |
| Net Assets | \$740,260,266 | 100.0 |

(1) The tables below the Portfolio of Investments detail open purchased options which are non-income producing securities.

(2) Rate shown is the 7-day yield as of May 31, 2018.

| Sector Diversification | Percentage of Net Assets | |
|---------------------------------------|-----------------------------|----------|
| Financials | 16.8 | % |
| Information Technology | 16.5 | |
| Health Care | 13.4 | |
| Consumer Discretionary | 9.2 | |
| Consumer Staples | 9.1 | |
| Energy | 8.4 | |
| Industrials | 6.6 | |
| Telecommunication Services | 5.7 | |
| Utilities | 4.0 | |
| Materials | 3.7 | |
| Purchased Options | 0.2 | |
| Short-Term Investments | 5.5 | |
| Assets in Excess of Other Liabilities | 0.9 | |
| Net Assets | 100.0 | % |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of May 31, 2018 (Unaudited) (Continued)

Fair Value Measurements

The following is a summary of the fair valuations according to the inputs used as of May 31, 2018 in valuing the assets and liabilities:

| | Quoted Prices in Active Markets for Identical Investments (Level 1) | Significant Other Observable Inputs# (Level 2) | Significant Unobservable Inputs (Level 3) | Fair Value at May 31, 2018 |
|----------------------------------|---|--|--|----------------------------------|
| Asset Table | | | | |
| Investments, at fair value | | | | |
| Common Stock | | | | |
| Canada | \$ 17,681,978 | \$— | \$ — | \$ 17,681,978 |
| France | — | 88,381,142 | — | 88,381,142 |
| Germany | — | 5,063,118 | — | 5,063,118 |
| Ireland | 9,227,608 | — | — | 9,227,608 |
| Italy | — | 16,997,114 | — | 16,997,114 |
| Japan | — | 45,187,045 | — | 45,187,045 |
| Netherlands | — | 17,751,228 | — | 17,751,228 |
| Singapore | — | 9,047,802 | — | 9,047,802 |
| Spain | — | 14,848,642 | — | 14,848,642 |
| Sweden | — | 8,819,822 | — | 8,819,822 |
| Switzerland | — | 31,960,332 | — | 31,960,332 |
| United Kingdom | — | 56,756,406 | — | 56,756,406 |
| United States | 369,546,844 | — | — | 369,546,844 |
| Total Common Stock | 396,456,430 | 294,812,651 | — | 691,269,081 |
| Purchased Options | — | 1,940,623 | — | 1,940,623 |
| Short-Term Investments | 40,675,000 | — | — | 40,675,000 |
| Total Investments, at fair value | \$ 437,131,430 | \$ 296,753,274 | \$ — | \$ 733,884,704 |
| Other Financial Instruments+ | | | | |
| Futures | 123,065 | — | — | 123,065 |
| Total Assets | \$ 437,254,495 | \$ 296,753,274 | \$ — | \$ 734,007,769 |
| Liabilities Table | | | | |
| Other Financial Instruments+ | | | | |
| Futures | \$ (1,198,658 |) \$— | \$ — | \$ (1,198,658) |
| Written Options | — | (2,111,419) | — | (2,111,419) |
| Total Liabilities | \$ (1,198,658 |) \$(2,111,419) | \$ — | \$ (3,310,077) |

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Other Financial Instruments 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.

At May 31, 2018, the following futures contracts were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

| Description | Number of Contracts | Expiration Date | Notional Value | Unrealized Appreciation/ (Depreciation) |
|----------------------|---------------------|-----------------|----------------|---|
| Long Contracts: | | | | |
| EURO STOXX 50® Index | 681 | 06/15/18 | \$27,123,767 | \$ (803,833) |
| Nikkei 225 Index | 142 | 06/07/18 | 14,495,656 | (394,825) |
| | | | \$41,619,423 | \$ (1,198,658) |
| Short Contracts: | | | | |
| FTSE 100 Index | (75) | 06/15/18 | (7,647,059) | 39,673 |
| S&P 500 E-Mini | (68) | 06/15/18 | (9,198,700) | 83,392 |
| | | | \$(16,845,759) | \$ 123,065 |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of May 31, 2018 (Unaudited) (Continued)

At May 31, 2018, the following over-the-counter purchased foreign currency options were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

| Description | Counterparty | Expiration Date | Exercise Price | Notional Amount | Cost | Fair Value |
|----------------------|------------------|-----------------|----------------|-----------------|-----------|-------------|
| Call USD vs. Put EUR | Societe Generale | 06/20/18 | 1.200 | USD 14,000,000 | \$57,400 | \$353,092 |
| Call USD vs. Put EUR | BNP Paribas S.A. | 07/20/18 | 1.208 | USD 12,000,000 | 48,000 | 361,197 |
| Call USD vs. Put EUR | Societe Generale | 08/20/18 | 1.148 | USD 13,000,000 | 58,500 | 82,534 |
| Call USD vs. Put GBP | Societe Generale | 06/20/18 | 1.355 | USD 20,000,000 | 110,000 | 397,276 |
| Call USD vs. Put GBP | BNP Paribas S.A. | 07/20/18 | 1.363 | USD 22,000,000 | 114,400 | 572,208 |
| Call USD vs. Put GBP | BNP Paribas S.A. | 08/20/18 | 1.305 | USD 10,000,000 | 50,000 | 66,025 |
| Call USD vs. Put JPY | BNP Paribas S.A. | 06/20/18 | 109.430 | USD 10,000,000 | 46,500 | 42,229 |
| Call USD vs. Put JPY | Societe Generale | 07/20/18 | 110.210 | USD 12,000,000 | 45,600 | 55,187 |
| Call USD vs. Put JPY | BNP Paribas S.A. | 08/20/18 | 113.750 | USD 9,000,000 | 36,900 | 10,875 |
| | | | | | \$567,300 | \$1,940,623 |

At May 31, 2018, the following OTC written foreign currency options were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

| Description | Counterparty | Expiration Date | Exercise Price | Notional Amount | Premiums Received | Fair Value |
|----------------------|------------------|-----------------|----------------|-----------------|-------------------|--------------|
| Put USD vs. Call EUR | Societe Generale | 06/20/18 | 1.275 | USD 14,000,000 | \$57,400 | \$(17) |
| Put USD vs. Call EUR | BNP Paribas S.A. | 07/20/18 | 1.274 | USD 12,000,000 | 48,000 | (637) |
| Put USD vs. Call EUR | Societe Generale | 08/20/18 | 1.217 | USD 13,000,000 | 58,500 | (39,985) |
| Put USD vs. Call GBP | Societe Generale | 06/20/18 | 1.455 | USD 20,000,000 | 110,000 | (20) |
| Put USD vs. Call GBP | BNP Paribas S.A. | 07/20/18 | 1.454 | USD 22,000,000 | 114,400 | (1,282) |
| Put USD vs. Call GBP | BNP Paribas S.A. | 08/20/18 | 1.384 | USD 10,000,000 | 50,000 | (29,729) |
| Put USD vs. Call JPY | BNP Paribas S.A. | 06/20/18 | 101.120 | USD 10,000,000 | 46,500 | (1,104) |
| Put USD vs. Call JPY | Societe Generale | 07/20/18 | 102.960 | USD 12,000,000 | 45,600 | (16,587) |
| Put USD vs. Call JPY | BNP Paribas S.A. | 08/20/18 | 106.660 | USD 9,000,000 | 36,900 | (85,053) |
| | | | | | \$567,300 | \$(174,414) |

At May 31, 2018, the following OTC written equity options were outstanding for Voya Global Equity Dividend and Premium Opportunity Fund:

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| Description | Counterparty | Put/Call | Expiration Date | Exercise Price | | Number of Contracts | Notional Amount | Premiums Received | Fair Value |
|----------------------|--|----------|-----------------|----------------|-----|---------------------|-----------------|-------------------|---------------|
| EURO STOXX 50® Index | Morgan Stanley & Co. International PLC | Call | 06/01/18 | 3,468.000 | EUR | 3,000 | 10,219,950 | \$ 128,229 | \$(630) |
| FTSE 100 Index | Societe Generale | Call | 06/01/18 | 7,375.000 | GBP | 1,900 | 14,588,580 | 181,775 | (751,872) |
| Nikkei 225 Index | BNP Paribas S.A. | Call | 06/01/18 | 22,395.610 | JPY | 54,000 | 1,198,898,280 | 146,395 | (7,759) |
| EURO STOXX 50® Index | BNP Paribas S.A. | Call | 06/15/18 | 3,558.510 | EUR | 3,100 | 3,065,985 | 108,496 | (3,181) |
| EURO STOXX 50® Index | BNP Paribas S.A. | Call | 07/06/18 | 3,602.000 | EUR | 3,100 | 3,065,985 | 134,207 | (13,703) |
| FTSE 100 Index | Societe Generale | Call | 06/15/18 | 7,760.900 | GBP | 1,700 | 3,839,100 | 147,194 | (69,183) |
| FTSE 100 Index | Societe Generale | Call | 07/06/18 | 7,825.000 | GBP | 1,600 | 3,839,100 | 164,902 | (84,338) |
| Nikkei 225 Index | Societe Generale | Call | 06/15/18 | 22,927.000 | JPY | 49,500 | 321,926,390 | 109,990 | (18,347) |
| Nikkei 225 Index | BNP Paribas S.A. | Call | 07/06/18 | 23,144.150 | JPY | 50,000 | 328,586,936 | 129,864 | (27,357) |
| S&P 500® Index | Societe Generale | Call | 06/01/18 | 2,722.000 | USD | 31,400 | 24,347,430 | 825,820 | (33,055) |
| S&P 500® Index | Societe Generale | Call | 06/15/18 | 2,749.930 | USD | 31,300 | 24,888,484 | 742,530 | (241,922) |
| S&P 500® Index | Societe Generale | Call | 07/06/18 | 2,741.140 | USD | 31,600 | 25,159,011 | 952,108 | (685,658) |
| | | | | | | | | \$3,771,510 | \$(1,937,005) |

Voya Global Equity Dividend and Premium Opportunity Fund **PORTFOLIO OF INVESTMENTS**
as of May 31, 2018 (Unaudited) (Continued)

Currency Abbreviations

EUR - EU Euro

GBP - British Pound

JPY - Japanese Yen

USD - United States Dollar

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

The fair value of derivative instruments as of May 31, 2018 was as follows:

| | | Fair Value |
|--|-------------------|--------------|
| Derivatives not accounted for as hedging instruments | | |
| Asset Derivatives | Instrument Type | |
| Foreign exchange contracts | Purchased options | \$ 1,940,623 |
| Equity contracts | Futures contracts | 123,065 |
| Total Asset Derivatives | | \$ 2,063,688 |
| Liability Derivatives | Instrument Type | |
| Equity Contracts | Futures contracts | \$ 1,198,658 |
| Equity Contracts | Written options | 1,937,005 |
| Foreign exchange contracts | Written options | 174,414 |
| Total Liability Derivatives | | \$ 3,310,077 |

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 May 31, 2018:

| | BNP Paribas S.A. | Morgan Stanley & Co. International PLC | Societe Generale | Totals |
|-------------------|---------------------|---|---------------------|--------------|
| Assets: | | | | |
| Purchased Options | \$ 1,052,534 | \$ - | \$ 888,089 | \$ 1,940,623 |
| Total Assets | \$ 1,052,534 | \$ - | \$ 888,089 | \$ 1,940,623 |

Liabilities:

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| | | | | |
|---|-------------|----------|-----------------|--------------|
| Written options | \$ 169,805 | \$ 630 | \$ 1,940,984 | \$ 2,111,419 |
| Total Liabilities | \$ 169,805 | \$ 630 | \$ 1,940,984 | \$ 2,111,419 |
| Net OTC derivative instruments by counterparty, at fair value | \$ 882,729 | \$ (630 |) \$ (1,052,895 |) (170,796) |
| Total collateral pledged by the Fund/(Received from counterparty) | \$ (882,729 |) \$ 630 | \$ 1,052,895 | \$ 170,796 |
| Net Exposure ⁽¹⁾⁽²⁾⁽³⁾ | \$ - | \$ - | \$ - | \$ - |

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

(2) At May 31, 2018, the Fund had received \$950,000 in cash collateral from BNP Paribas S.A. Excess cash collateral is not shown for financial reporting purposes.

At May 31, 2018, the Fund had pledged \$260,000 and \$1,410,000 in cash collateral to Morgan Stanley & Co.

(3) International PLC and Societe Generale, respectively. Excess cash collateral is not shown for financial reporting purposes.

At May 31, 2018, the aggregate cost of securities and other investments and the composition of unrealized appreciation and depreciation of securities and other investments at period end were:

Cost for federal income tax purposes was \$770,509,329.

Net unrealized depreciation consisted of:

| | |
|-------------------------------|-----------------|
| Gross Unrealized Appreciation | \$72,079,996 |
| Gross Unrealized Depreciation | (107,106,336) |
| Net Unrealized Depreciation | \$(35,026,340) |

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/ Michael Bell
Michael Bell
Chief Executive Officer

Date: July 26, 2018

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/ Michael Bell
Michael Bell
Chief Executive Officer

Date: July 26, 2018

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

Date: July 26, 2018