

This XML file does not appear to have any style information associated with it. The document tree is shown below.

---

```
<!-- Generated by ThunderDome XBRL - 11:06PM UTC 2025-08-07 -->
<link:linkbase xmlns:link="http://www.xbrl.org/2003/linkbase" xmlns:xbrldt="http://xbrl.org/2005/xbrldt"
xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.xbrl.org/2003/linkbase http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd">
  <link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/all" xlink:href="http://www.xbrl.org/2005/xbrldt-2005.xsd#all"
  xlink:type="simple"/>
  <link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/domain-member" xlink:href="http://www.xbrl.org/2005/xbrldt-
  2005.xsd#domain-member" xlink:type="simple"/>
  <link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:href="http://www.xbrl.org/2005/xbrldt-
  2005.xsd#dimension-domain" xlink:type="simple"/>
  <link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:href="http://www.xbrl.org/2005/xbrldt-
  2005.xsd#hypercube-dimension" xlink:type="simple"/>
  <link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:href="http://www.xbrl.org/2005/xbrldt-
  2005.xsd#dimension-default" xlink:type="simple"/>
  <link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-14-pandemic-and-macroeconomics" xlink:href="gyro-
  20250630.xsd#statement-note-14-pandemic-and-macroeconomics" xlink:type="simple"/>
  <link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-14-pandemic-and-macroeconomics"
  xlink:type="extended">
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
    xlink:type="locator"/>
    <link:loc xlink:href="gyro-20250630.xsd#gyro_EffectOfCovid19PandemicTextBlock" xlink:label="gyro_EffectOfCovid19PandemicTextBlock"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
    xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
    gaap_StatementLineItems" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
    gaap_StatementTable" xlink:type="locator"/>
    <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
    gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
    <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
    xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
    <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
    xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
    <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
    xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
    <link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
    xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
    xlink:type="arc"/>
    <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
    gaap_DisclosureTextBlockAbstract" xlink:to="gyro_EffectOfCovid19PandemicTextBlock" xlink:type="arc"/>
  </link:definitionLink>
```

```
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-13-fair-value-of-financial-instruments"
xlink:href="gyro-20250630.xsd#statement-note-13-fair-value-of-financial-instruments" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-13-fair-value-of-financial-instruments"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_FairValueDisclosuresTextBlock"
xlink:label="us-gaap_FairValueDisclosuresTextBlock" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_FairValueDisclosuresTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-12-contingencies-" xlink:href="gyro-
20250630.xsd#statement-note-12-contingencies-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-12-contingencies-" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LossContingencyDisclosures"
xlink:label="us-gaap_LossContingencyDisclosures" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  </link:definitionLink>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_LossContingencyDisclosures" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-2-basis-of-quarterly-presentations" xlink:href="gyro-20250630.xsd#statement-note-2-basis-of-quarterly-presentations" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-2-basis-of-quarterly-presentations"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BasisOfAccounting" xlink:label="us-gaap_BasisOfAccounting"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable"
xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DisclosureTextBlockAbstract"
xlink:to="us-gaap_BasisOfAccounting" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-document-and-entity-information" xlink:href="gyro-20250630.xsd#statement-document-and-entity-information" xlink:type="simple"/>
```

```
<link:definitionLink xlink:role="http://www.gyrodyn.com/20250630/role/statement-document-and-entity-information"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_AmendmentFlag" xlink:label="dei_AmendmentFlag"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_CityAreaCode" xlink:label="dei_CityAreaCode"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_CurrentFiscalYearEndDate"
  xlink:label="dei_CurrentFiscalYearEndDate" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentFiscalPeriodFocus"
  xlink:label="dei_DocumentFiscalPeriodFocus" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentFiscalYearFocus"
  xlink:label="dei_DocumentFiscalYearFocus" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentInformationLineItems"
  xlink:label="dei_DocumentInformationLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentInformationTable"
  xlink:label="dei_DocumentInformationTable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentPeriodEndDate"
  xlink:label="dei_DocumentPeriodEndDate" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentQuarterlyReport"
  xlink:label="dei_DocumentQuarterlyReport" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentTransitionReport"
  xlink:label="dei_DocumentTransitionReport" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_DocumentType" xlink:label="dei_DocumentType"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityAddressAddressLine1"
  xlink:label="dei_EntityAddressAddressLine1" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityAddressCityOrTown"
  xlink:label="dei_EntityAddressCityOrTown" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityAddressPostalZipCode"
  xlink:label="dei_EntityAddressPostalZipCode" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityAddressStateOrProvince"
  xlink:label="dei_EntityAddressStateOrProvince" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityCentralIndexKey"
  xlink:label="dei_EntityCentralIndexKey" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityCommonStockSharesOutstanding"
  xlink:label="dei_EntityCommonStockSharesOutstanding" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityCurrentReportingStatus"
  xlink:label="dei_EntityCurrentReportingStatus" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityEmergingGrowthCompany"
  xlink:label="dei_EntityEmergingGrowthCompany" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityFileNumber" xlink:label="dei_EntityFileNumber"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityFilerCategory" xlink:label="dei_EntityFilerCategory"
  xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityIncorporationStateCountryCode"
xlink:label="dei_EntityIncorporationStateCountryCode" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityInteractiveDataCurrent"
xlink:label="dei_EntityInteractiveDataCurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityRegistrantName" xlink:label="dei_EntityRegistrantName"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityShellCompany" xlink:label="dei_EntityShellCompany"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntitySmallBusiness" xlink:label="dei_EntitySmallBusiness"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityTaxIdentificationNumber"
xlink:label="dei_EntityTaxIdentificationNumber" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LocalPhoneNumber" xlink:label="dei_LocalPhoneNumber"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_Security12bTitle" xlink:label="dei_Security12bTitle"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_SecurityExchangeName" xlink:label="dei_SecurityExchangeName"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_TradingSymbol" xlink:label="dei_TradingSymbol"
xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="dei_DocumentInformationTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="dei_DocumentInformationLineItems"
xlink:to="dei_DocumentInformationTable" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentType" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentQuarterlyReport" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentPeriodEndDate" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentTransitionReport" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityFileNumber" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityRegistrantName" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityIncorporationStateCountryCode" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityTaxIdentificationNumber" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressAddressLine1" xlink:type="arc"/>
```

```
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressCityOrTown" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressStateOrProvince" xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressPostalZipCode" xlink:type="arc"/>
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_CityAreaCode" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_LocalPhoneNumber" xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_Security12bTitle" xlink:type="arc"/>
<link:definitionArc order="16" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_TradingSymbol" xlink:type="arc"/>
<link:definitionArc order="17" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_SecurityExchangeName" xlink:type="arc"/>
<link:definitionArc order="18" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCurrentReportingStatus" xlink:type="arc"/>
<link:definitionArc order="19" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityInteractiveDataCurrent" xlink:type="arc"/>
<link:definitionArc order="20" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityFilerCategory" xlink:type="arc"/>
<link:definitionArc order="21" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntitySmallBusiness" xlink:type="arc"/>
<link:definitionArc order="22" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityEmergingGrowthCompany" xlink:type="arc"/>
<link:definitionArc order="23" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityShellCompany" xlink:type="arc"/>
<link:definitionArc order="24" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCommonStockSharesOutstanding" xlink:type="arc"/>
<link:definitionArc order="25" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCentralIndexKey" xlink:type="arc"/>
<link:definitionArc order="26" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_CurrentFiscalYearEndDate" xlink:type="arc"/>
<link:definitionArc order="27" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentFiscalYearFocus" xlink:type="arc"/>
<link:definitionArc order="28" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentFiscalPeriodFocus" xlink:type="arc"/>
<link:definitionArc order="29" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_AmendmentFlag" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-consolidated-statements-of-net-assets-liquidation-basis-
current-period-unaudited" xlink:href="gyro-20250630.xsd#statement-consolidated-statements-of-net-assets-liquidation-basis-current-
period-unaudited" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-consolidated-statements-of-net-assets-liquidation-
basis-current-period-unaudited" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountsPayableCurrentAndNoncurrent"
xlink:label="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountsReceivableNet" xlink:label="us-
gaap_AccountsReceivableNet" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccruedLiabilitiesCurrentAndNoncurrent"
xlink:label="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_Assets" xlink:label="us-gaap_Assets"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetsAbstract" xlink:label="us-
gaap_AssetsAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CashAndCashEquivalentsAtCarryingValue"
xlink:label="us-gaap_CashAndCashEquivalentsAtCarryingValue" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DeferredRentCredit" xlink:label="us-
gaap_DeferredRentCredit" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_Liabilities" xlink:label="us-
gaap_Liabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LiabilitiesAbstract" xlink:label="us-
gaap_LiabilitiesAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LineOfCredit" xlink:label="us-
gaap_LineOfCredit" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:label="us-
gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherReceivables" xlink:label="us-
gaap_OtherReceivables" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RealEstateHeldforsale" xlink:label="us-
gaap_RealEstateHeldforsale" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SecurityDepositLiability" xlink:label="us-
gaap_SecurityDepositLiability" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_AssetsAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_RealEstateHeldforsale" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_CashAndCashEquivalentsAtCarryingValue" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_AccountsReceivableNet" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_OtherReceivables" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_Assets" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_LiabilitiesAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_DeferredRentCredit" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_SecurityDepositLiability" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_LineOfCredit" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_Liabilities" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_AssetsNet" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-consolidated-statement-of-changes-in-net-assets-liquidation-
basis-unaudited" xlink:href="gyro-20250630.xsd#statement-consolidated-statement-of-changes-in-net-assets-liquidation-basis-
```

```
unaudited" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-consolidated-statement-of-changes-in-net-assets-liquidation-basis-unaudited" xlink:type="extended">
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
  xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate"
  xlink:label="gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue"
  xlink:label="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
  xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
  xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
  xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
  gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
  gaap_StatementTable" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
  xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
  xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
  xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
  xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
  xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
  xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="us-gaap_AssetsNet" xlink:type="arc"/>
  <link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:type="arc"/>
  <link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities" xlink:type="arc"/>
  <link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-1-the-company" xlink:href="gyro-20250630.xsd#statement-
note-1-the-company" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-1-the-company" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_ControlledByParentCompanyMember" xlink:label="gyro_ControlledByParentCompanyMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtManorMedicalCenterMember"
xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtNewYorkMember" xlink:label="gyro_CortlandtNewYorkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FlowerfieldPropertiesIncMember" xlink:label="gyro_FlowerfieldPropertiesIncMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MedicalUseMember" xlink:label="gyro_MedicalUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MultiTenantIndustrialParkMember" xlink:label="gyro_MultiTenantIndustrialParkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetailUseMember" xlink:label="gyro_RetailUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:label="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-
gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock" xlink:label="us-
gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventMember" xlink:label="us-
gaap_SubsequentEventMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeAxis" xlink:label="us-
gaap_SubsequentEventTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain-default" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:to="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_CortlandtManorMedicalCenterMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementGeographicalAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_CortlandtNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_MedicalUseMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:to="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_RetailUseMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_StJamesFlowerfieldComplexMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_StJamesNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_SubsequentEventTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_SubsequentEventTypeDomain" xlink:to="us-gaap_SubsequentEventMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MaximumMember" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_BusinessAcquisitionAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_BusinessAcquisitionAcquireeDomain" xlink:to="gyro_TheCorporationMember" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_FlowerfieldPropertiesIncMember"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_ControlledByParentCompanyMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_MultiTenantIndustrialParkMember"
xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-
gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-3-summary-of-significant-accounting-policies-"
xlink:href="gyro-20250630.xsd#statement-note-3-summary-of-significant-accounting-policies-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-3-summary-of-significant-accounting-policies-"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SignificantAccountingPoliciesTextBlock"
xlink:label="us-gaap_SignificantAccountingPoliciesTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_BusinessAcquisitionAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:to="gyro_TheCorporationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_SignificantAccountingPoliciesTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-4-statements-of-net-assets-in-liquidation"
xlink:href="gyro-20250630.xsd#statement-note-4-statements-of-net-assets-in-liquidation" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-4-statements-of-net-assets-in-liquidation"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioForecastMember"
xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LiquidationBasisOfAccountingTextBlock"
xlink:label="us-gaap_LiquidationBasisOfAccountingTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="srt_ScenarioForecastMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_LiquidationBasisOfAccountingTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts" xlink:href="gyro-20250630.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-
receipts" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-
net-of-estimated-receipts" xlink:type="extended">
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingLiabilityForEstimatedCostsInExcessOfReceiptsTextBlock"
xlink:label="gyro_LiquidationBasisOfAccountingLiabilityForEstimatedCostsInExcessOfReceiptsTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract"
xlink:to="gyro_LiquidationBasisOfAccountingLiabilityForEstimatedCostsInExcessOfReceiptsTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable" xlink:href="gyro-
20250630.xsd#statement-note-6-loans-payable" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable" xlink:type="extended">
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_AfterInterestOnlyPaymentPeriodMember"
xlink:label="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtManorMedicalCenterMember"
xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_ExtendedTermLoanMember" xlink:label="gyro_ExtendedTermLoanMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FederalHomeLoanBankRateMember" xlink:label="gyro_FederalHomeLoanBankRateMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FlowerfieldIndustrialParkMember" xlink:label="gyro_FlowerfieldIndustrialParkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_IfMaturityDateIsExtendedMember" xlink:label="gyro_IfMaturityDateIsExtendedMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_InvoicePayableStarting2025Member" xlink:label="gyro_InvoicePayableStarting2025Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_InvoicePayableThrough2024Member" xlink:label="gyro_InvoicePayableThrough2024Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MortgageLoanMember" xlink:label="gyro_MortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLine2Member" xlink:label="gyro_NonrevolvingCreditLine2Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLine3Member" xlink:label="gyro_NonrevolvingCreditLine3Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLineMember" xlink:label="gyro_NonrevolvingCreditLineMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RealEstateSecuringMortgageLoanMember"
xlink:label="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TermLoanMember" xlink:label="gyro_TermLoanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
```

<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt\_ScenarioUnspecifiedDomain" xlink:label="srt\_ScenarioUnspecifiedDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt\_ScenarioUnspecifiedDomain" xlink:label="srt\_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt\_StatementScenarioAxis" xlink:label="srt\_StatementScenarioAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_AssetPledgedAsCollateralMember" xlink:label="us-gaap\_AssetPledgedAsCollateralMember" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CollateralAxis" xlink:label="us-gaap\_CollateralAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CollateralDomain" xlink:label="us-gaap\_CollateralDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CollateralDomain" xlink:label="us-gaap\_CollateralDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CollateralPledgedMember" xlink:label="us-gaap\_CollateralPledgedMember" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CreditFacilityAxis" xlink:label="us-gaap\_CreditFacilityAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CreditFacilityDomain" xlink:label="us-gaap\_CreditFacilityDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_CreditFacilityDomain" xlink:label="us-gaap\_CreditFacilityDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_DebtDisclosureTextBlock" xlink:label="us-gaap\_DebtDisclosureTextBlock" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_DebtInstrumentAxis" xlink:label="us-gaap\_DebtInstrumentAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_DebtInstrumentNameDomain" xlink:label="us-gaap\_DebtInstrumentNameDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_DebtInstrumentNameDomain" xlink:label="us-gaap\_DebtInstrumentNameDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_DisclosureTextBlockAbstract" xlink:label="us-gaap\_DisclosureTextBlockAbstract" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_LongtermDebtTypeAxis" xlink:label="us-gaap\_LongtermDebtTypeAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_LongtermDebtTypeDomain" xlink:label="us-gaap\_LongtermDebtTypeDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_LongtermDebtTypeDomain" xlink:label="us-gaap\_LongtermDebtTypeDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_MortgagesMember" xlink:label="us-gaap\_MortgagesMember" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_PledgedStatusAxis" xlink:label="us-gaap\_PledgedStatusAxis" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_PledgedStatusDomain" xlink:label="us-gaap\_PledgedStatusDomain" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_PledgedStatusDomain" xlink:label="us-gaap\_PledgedStatusDomain-default" xlink:type="locator"/>  
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap\_PrimeRateMember" xlink:label="us-gaap\_PrimeRateMember" xlink:type="locator"/>

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_UsTreasuryUstInterestRateMember" xlink:label="us-gaap_UsTreasuryUstInterestRateMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateAxis" xlink:label="us-gaap_VariableRateAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateDomain" xlink:label="us-gaap_VariableRateDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateDomain" xlink:label="us-gaap_VariableRateDomain-default" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_CollateralAxis" xlink:to="us-gaap_CollateralDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_DebtInstrumentAxis" xlink:to="us-gaap_DebtInstrumentNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_CreditFacilityAxis" xlink:to="us-gaap_CreditFacilityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_LongtermDebtTypeAxis" xlink:to="us-gaap_LongtermDebtTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_VariableRateAxis" xlink:to="us-gaap_VariableRateDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_PledgedStatusAxis" xlink:to="us-gaap_PledgedStatusDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_CreditFacilityAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLineMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_CreditFacilityAxis" xlink:to="us-gaap_CreditFacilityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_VariableRateAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_VariableRateDomain" xlink:to="gyro_FederalHomeLoanBankRateMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_VariableRateAxis" xlink:to="us-gaap_VariableRateDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_DebtInstrumentAxis" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DebtInstrumentNameDomain" xlink:to="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_DebtInstrumentAxis" xlink:to="us-gaap_DebtInstrumentNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLine2Member" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_CollateralAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CollateralDomain" xlink:to="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_CollateralAxis" xlink:to="us-gaap_CollateralDomain-default" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_FlowerfieldIndustrialParkMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_LongtermDebtTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LongtermDebtTypeDomain" xlink:to="gyro_TermLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_LongtermDebtTypeAxis" xlink:to="us-gaap_LongtermDebtTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLine3Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LongtermDebtTypeDomain" xlink:to="gyro_ExtendedTermLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_VariableRateDomain" xlink:to="us-gaap_UsTreasuryUstInterestRateMember" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_IfMaturityDateIsExtendedMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_PledgedStatusAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_PledgedStatusDomain" xlink:to="us-gaap_AssetPledgedAsCollateralMember" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_PledgedStatusAxis" xlink:to="us-gaap_PledgedStatusDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_CortlandtManorMedicalCenterMember"
xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LongtermDebtTypeDomain" xlink:to="gyro_MortgageLoanMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_VariableRateDomain" xlink:to="us-gaap_PrimeRateMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LongtermDebtTypeDomain" xlink:to="us-gaap_MortgagesMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_CollateralDomain" xlink:to="us-gaap_CollateralPledgedMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DebtInstrumentNameDomain" xlink:to="gyro_InvoicePayableThrough2024Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DebtInstrumentNameDomain" xlink:to="gyro_InvoicePayableStarting2025Member" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_DebtDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities"
xlink:href="gyro-20250630.xsd#statement-note-7-accounts-payable-and-accrued-liabilities" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_MostDirectorsMember" xlink:label="gyro_MostDirectorsMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioForecastMember"
xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualAxis"
xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock" xlink:label="us-
gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="srt_ScenarioForecastMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_TitleOfIndividualAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_MostDirectorsMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-8-income-taxes-" xlink:href="gyro-
20250630.xsd#statement-note-8-income-taxes-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-8-income-taxes-" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_IncomeTaxDisclosureTextBlock"
xlink:label="us-gaap_IncomeTaxDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_IncomeTaxDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-9-credit-quality-of-rents-receivable" xlink:href="gyro-
20250630.xsd#statement-note-9-credit-quality-of-rents-receivable" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-9-credit-quality-of-rents-receivable"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock" xlink:label="us-
gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-10-concentration-of-credit-risk" xlink:href="gyro-
20250630.xsd#statement-note-10-concentration-of-credit-risk" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-10-concentration-of-credit-risk"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Customer1Member" xlink:label="gyro_Customer1Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Customer2Member" xlink:label="gyro_Customer2Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Customer3Member" xlink:label="gyro_Customer3Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_RentalIncomeMember" xlink:label="gyro_RentalIncomeMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MajorCustomersAxis"
xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskBenchmarkDomain"
xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskBenchmarkDomain"
xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis"
xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskByTypeAxis"
xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskDisclosureTextBlock"
xlink:label="us-gaap_ConcentrationRiskDisclosureTextBlock" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskTypeDomain"
xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskTypeDomain"
xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CustomerConcentrationRiskMember"
xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_MajorCustomersAxis" xlink:to="srt_NameOfMajorCustomerDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_ConcentrationRiskByTypeAxis" xlink:to="us-gaap_ConcentrationRiskTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:to="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:to="gyro_RentalIncomeMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:to="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_ConcentrationRiskTypeDomain" xlink:to="us-gaap_CustomerConcentrationRiskMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_ConcentrationRiskByTypeAxis" xlink:to="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="srt_MajorCustomersAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer1Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="srt_MajorCustomersAxis" xlink:to="srt_NameOfMajorCustomerDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer2Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer3Member" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment" xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_ConcentrationRiskDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments" xlink:href="gyro-20250630.xsd#statement-note-11-commitments" xlink:type="simple"/>
```

```
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BoardMembersEmployeesOrBothMember"
  xlink:label="gyro_BoardMembersEmployeesOrBothMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BoardMembersMember" xlink:label="gyro_BoardMembersMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BonusPayableMember" xlink:label="gyro_BonusPayableMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director1Member" xlink:label="gyro_Director1Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director2Member" xlink:label="gyro_Director2Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director3Member" xlink:label="gyro_Director3Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director4Member" xlink:label="gyro_Director4Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_EmployeesMember" xlink:label="gyro_EmployeesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember"
  xlink:label="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_MostDirectorsMember" xlink:label="gyro_MostDirectorsMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_OfficersAndEmployeesMember" xlink:label="gyro_OfficersAndEmployeesMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Other3DirectorsMember" xlink:label="gyro_Other3DirectorsMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_OtherEmployeeSeveranceCommitmentContingenciesMember"
  xlink:label="gyro_OtherEmployeeSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_OtherEmployeesMember" xlink:label="gyro_OtherEmployeesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_RightsOfferingMember" xlink:label="gyro_RightsOfferingMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_StockPlanMember" xlink:label="gyro_StockPlanMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_BoardOfDirectorsChairmanMember"
  xlink:label="srt_BoardOfDirectorsChairmanMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ChiefExecutiveOfficerMember"
  xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ChiefOperatingOfficerMember"
  xlink:label="srt_ChiefOperatingOfficerMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_DirectorMember" xlink:label="srt_DirectorMember"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_OfficerMember" xlink:label="srt_OfficerMember"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualAxis"
  xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
  xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
  xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AwardTypeAxis" xlink:label="us-
  gaap_AwardTypeAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CommitmentsDisclosureTextBlock"
  xlink:label="us-gaap_CommitmentsDisclosureTextBlock" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-
gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameAxis" xlink:label="us-
gaap_PlanNameAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameDomain" xlink:label="us-
gaap_PlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameDomain" xlink:label="us-
gaap_PlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RestrictedStockMember" xlink:label="us-
gaap_RestrictedStockMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_AwardTypeAxis" xlink:to="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_PlanNameAxis" xlink:to="us-gaap_PlanNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_OtherCommitmentsAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_OtherCommitmentsDomain" xlink:to="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_OtherCommitmentsDomain" xlink:to="gyro_OtherEmployeeSeveranceCommitmentContingenciesMember" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_TitleOfIndividualAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefExecutiveOfficerMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_OtherCommitmentsDomain" xlink:to="gyro_BonusPayableMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_OtherEmployeesMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_DirectorMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_EmployeesMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_BoardMembersMember" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_BoardMembersEmployeesOrBothMember"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefOperatingOfficerMember" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_OfficerMember" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_BoardOfDirectorsChairmanMember" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Other3DirectorsMember" xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_OfficersAndEmployeesMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_PlanNameAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_PlanNameDomain" xlink:to="gyro_StockPlanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_PlanNameAxis" xlink:to="us-gaap_PlanNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_PlanNameDomain" xlink:to="gyro_RightsOfferingMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_AwardTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:to="us-
gaap_RestrictedStockMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_AwardTypeAxis" xlink:to="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director1Member" xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director2Member" xlink:type="arc"/>
```

```
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director3Member" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director4Member" xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_MostDirectorsMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_CommitmentsDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-" xlink:href="gyro-
20250630.xsd#statement-note-15-related-party-transactions-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LeaseTermApril2022ThroughDecember2027Member"
xlink:label="gyro_LeaseTermApril2022ThroughDecember2027Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LeaseTermMarch2022ThroughDecember2027Member"
xlink:label="gyro_LeaseTermMarch2022ThroughDecember2027Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_NotForProfitCorporationMember" xlink:label="gyro_NotForProfitCorporationMember"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermAxis" xlink:label="us-
gaap_LeaseContractualTermAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyTransactionsByRelatedPartyAxis"
xlink:label="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_RelatedPartyTransactionsDisclosureTextBlock" xlink:label="us-gaap_RelatedPartyTransactionsDisclosureTextBlock"
xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_RelatedPartyDomain" xlink:to="gyro_NotForProfitCorporationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_LeaseContractualTermAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LeaseContractualTermDomain" xlink:to="gyro_LeaseTermMarch2022ThroughDecember2027Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LeaseContractualTermDomain" xlink:to="gyro_LeaseTermApril2022ThroughDecember2027Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment" xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_RelatedPartyTransactionsDisclosureTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-16-subsequent-event" xlink:href="gyro-20250630.xsd#statement-note-16-subsequent-event" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-16-subsequent-event" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventMember" xlink:label="us-
gaap_SubsequentEventMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeAxis" xlink:label="us-
gaap_SubsequentEventTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventsTextBlock" xlink:label="us-
gaap_SubsequentEventsTextBlock" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DisclosureTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_StJamesFlowerfieldComplexMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementGeographicalAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_StJamesNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_SubsequentEventTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_SubsequentEventTypeDomain" xlink:to="us-gaap_SubsequentEventMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MaximumMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DisclosureTextBlockAbstract" xlink:to="us-gaap_SubsequentEventsTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-significant-accounting-policies-policies" xlink:href="gyro-
20250630.xsd#statement-significant-accounting-policies-policies" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-significant-accounting-policies-policies"
xlink:type="extended">
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountingPoliciesAbstract"
xlink:label="us-gaap_AccountingPoliciesAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BasisOfAccountingPolicyPolicyTextBlock"
xlink:label="us-gaap_BasisOfAccountingPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CashAndCashEquivalentsPolicyTextBlock"
xlink:label="us-gaap_CashAndCashEquivalentsPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConsolidationPolicyTextBlock"
xlink:label="us-gaap_ConsolidationPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_CreditLossFinancialInstrumentPolicyTextBlock" xlink:label="us-gaap_CreditLossFinancialInstrumentPolicyTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_EarningsPerSharePolicyTextBlock"
xlink:label="us-gaap_EarningsPerSharePolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_FairValueMeasurementPolicyPolicyTextBlock"
xlink:label="us-gaap_FairValueMeasurementPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_NewAccountingPronouncementsPolicyPolicyTextBlock" xlink:label="us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PolicyTextBlockAbstract" xlink:label="us-
gaap_PolicyTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SegmentReportingPolicyPolicyTextBlock"
xlink:label="us-gaap_SegmentReportingPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_UseOfEstimates" xlink:label="us-
gaap_UseOfEstimates" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_PolicyTextBlockAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_PolicyTextBlockAbstract" xlink:to="us-gaap_AccountingPoliciesAbstract" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_ConsolidationPolicyTextBlock" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_BasisOfAccountingPolicyPolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_UseOfEstimates" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_FairValueMeasurementPolicyPolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_CashAndCashEquivalentsPolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_CreditLossFinancialInstrumentPolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_EarningsPerSharePolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_SegmentReportingPolicyPolicyTextBlock" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_AccountingPoliciesAbstract" xlink:to="us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-tables" xlink:href="gyro-20250630.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-tables" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock" xlink:label="gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_TableTextBlock" xlink:label="us-gaap_TableTextBlock" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_TableTextBlock" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment" xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable" xlink:type="arc"/>
</link:definitionLink>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock"
xlink:to="gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock"
xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-tables" xlink:href="gyro-
20250630.xsd#statement-note-6-loans-payable-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-tables" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock" xlink:label="us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_TableTextBlock" xlink:label="us-
gaap_TableTextBlock" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_TableTextBlock" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock" xlink:to="us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-tables"
xlink:href="gyro-20250630.xsd#statement-note-7-accounts-payable-and-accrued-liabilities-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-
tables" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock" xlink:label="us-
```

```
gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_TableTextBlock" xlink:label="us-
gaap_TableTextBlock" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_TableTextBlock" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock" xlink:to="us-gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-tables" xlink:href="gyro-
20250630.xsd#statement-note-11-commitments-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-tables" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_ScheduleOfAllocationOfBonusPoolPercentageTableTextBlock"
xlink:label="gyro_ScheduleOfAllocationOfBonusPoolPercentageTableTextBlock" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsTableTextBlock"
xlink:label="us-gaap_OtherCommitmentsTableTextBlock" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_TableTextBlock" xlink:label="us-
gaap_TableTextBlock" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_TableTextBlock" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
</link:definitionLink>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock" xlink:to="us-gaap_OtherCommitmentsTableTextBlock" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock" xlink:to="gyro_ScheduleOfAllocationOfBonusPoolPercentageTableTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyn.com/20250630/role/statement-note-15-related-party-transactions-tables" xlink:href="gyro-
20250630.xsd#statement-note-15-related-party-transactions-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20250630/role/statement-note-15-related-party-transactions-tables"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock" xlink:label="us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_TableTextBlock" xlink:label="us-
gaap_TableTextBlock" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_TableTextBlock" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_TableTextBlock" xlink:to="us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyn.com/20250630/role/statement-note-1-the-company-details-textual" xlink:href="gyro-
20250630.xsd#statement-note-1-the-company-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20250630/role/statement-note-1-the-company-details-textual"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_ControlledByParentCompanyMember" xlink:label="gyro_ControlledByParentCompanyMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtManorMedicalCenterMember"
xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtNewYorkMember" xlink:label="gyro_CortlandtNewYorkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FlowerfieldPropertiesIncMember" xlink:label="gyro_FlowerfieldPropertiesIncMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MaximumValueOfAssetToEffectDissolution"
xlink:label="gyro_MaximumValueOfAssetToEffectDissolution" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MedicalUseMember" xlink:label="gyro_MedicalUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MultiTenantIndustrialParkMember" xlink:label="gyro_MultiTenantIndustrialParkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetailUseMember" xlink:label="gyro_RetailUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_SaleOfRealEstatePropertyPurchasePrice"
xlink:label="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:label="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AreaOfLand" xlink:label="us-
gaap_AreaOfLand" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AreaOfRealEstateProperty" xlink:label="us-
gaap_AreaOfRealEstateProperty" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-
gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_NumberOfRealEstateProperties"
xlink:label="us-gaap_NumberOfRealEstateProperties" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventMember" xlink:label="us-
gaap_SubsequentEventMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeAxis" xlink:label="us-
gaap_SubsequentEventTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain-default" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:to="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_CortlandtManorMedicalCenterMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementGeographicalAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_CortlandtNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_MedicalUseMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
xlink:to="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_RetailUseMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_StJamesFlowerfieldComplexMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_StJamesNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_SubsequentEventTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_SubsequentEventTypeDomain" xlink:to="us-gaap_SubsequentEventMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MaximumMember" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_BusinessAcquisitionAxis" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:to="gyro_TheCorporationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_FlowerfieldPropertiesIncMember"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_ControlledByParentCompanyMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:to="gyro_MultiTenantIndustrialParkMember"
xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_NumberOfRealEstateProperties" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_AreaOfRealEstateProperty" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_AreaOfLand" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="gyro_MaximumValueOfAssetToEffectDissolution" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:href="gyro-20250630.xsd#statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShareNet"
xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="locator"/>

```

```
<link:loc xlink:href="gyro-20250630.xsd#gyro_MaximumValueOfAssetToEffectDissolution"
xlink:label="gyro_MaximumValueOfAssetToEffectDissolution" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-
gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CommonStockSharesOutstanding"
xlink:label="us-gaap_CommonStockSharesOutstanding" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_BusinessAcquisitionAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_BusinessAcquisitionAcquireeDomain" xlink:to="gyro_TheCorporationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_BusinessAcquisitionAxis" xlink:to="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_MaximumValueOfAssetToEffectDissolution" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AssetsNet" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_CommonStockSharesOutstanding" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:href="gyro-20250630.xsd#statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember" xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LandDevelopmentFees" xlink:label="gyro_LandDevelopmentFees" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:label="gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShare" xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShare" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingIncreaseDecreaseInGeneralAndAdministrativeFees" xlink:label="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInGeneralAndAdministrativeFees" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingIncreaseDecreaseInRentalExpenses" xlink:label="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInRentalExpenses" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingIncreaseInRentalRevenue" xlink:label="gyro_LiquidationBasisOfAccountingIncreaseInRentalRevenue" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingLandDevelopmentCosts" xlink:label="gyro_LiquidationBasisOfAccountingLandDevelopmentCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" xlink:label="gyro_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:label="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_NetAssetsInLiquidation" xlink:label="gyro_NetAssetsInLiquidation" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_RegulatoryFees" xlink:label="gyro_RegulatoryFees" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioForecastMember" xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CommonStockSharesOutstanding"
xlink:label="us-gaap_CommonStockSharesOutstanding" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RealEstateTaxExpense" xlink:label="us-
gaap_RealEstateTaxExpense" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="srt_ScenarioForecastMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_AssetsNet" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_CommonStockSharesOutstanding" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingIncreaseInRentalRevenue" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInRentalExpenses" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInGeneralAndAdministrativeFees"
xlink:type="arc"/>
```

```
xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LandDevelopmentFees" xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingLandDevelopmentCosts" xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_RealEstateTaxExpense" xlink:type="arc"/>
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_RegulatoryFees" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_NetAssetsInLiqiudation" xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingCommonStockPerShare" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts-details-textual" xlink:href="gyro-20250630.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-
net-of-estimated-receipts-details-textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingCostsAndIncomesThroughSaleOfAssets"
  xlink:label="gyro_LiquidationBasisOfAccountingCostsAndIncomesThroughSaleOfAssets" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingSellingCostsAndRetentionBonuses"
  xlink:label="gyro_LiquidationBasisOfAccountingSellingCostsAndRetentionBonuses" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
  gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
  gaap_StatementTable" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
  xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
  xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
  xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
  xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
  xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingCostsAndIncomesThroughSaleOfAssets" xlink:type="arc"/>
  <link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
  gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingSellingCostsAndRetentionBonuses" xlink:type="arc"/>
</link:definitionLink>
```

```
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-changes-in-liability-for-estimated-costs-in-excess-of-estimated-receipts-details" xlink:href="gyro-20250630.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-changes-in-liability-for-estimated-costs-in-excess-of-estimated-receipts-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-receipts-changes-in-liability-for-estimated-costs-in-excess-of-estimated-receipts-details" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BasisOfAccountingLiquidationMember"
  xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedCorporateExpenditures"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedCorporateExpenditures" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedLandEntitlementCosts"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedLandEntitlementCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedPropertyOperatingExpenses"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedPropertyOperatingExpenses" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedRealEstateSellingCosts"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedRealEstateSellingCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedRentAndReimbursements"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedRentAndReimbursements" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees"
  xlink:label="gyro_LiquidationBasisOfAccountingAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingCommonAreaExpenditures"
  xlink:label="gyro_LiquidationBasisOfAccountingCommonAreaExpenditures" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingGainLossFromRemeasurementOfPrepaidExpensesAndOtherAssets"
  xlink:label="gyro_LiquidationBasisOfAccountingGainLossFromRemeasurementOfPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingIncreaseDecreaseInPrepaidExpensesAndOtherAssets"
  xlink:label="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingPrepaidExpensesAndOtherAssets"
  xlink:label="gyro_LiquidationBasisOfAccountingPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCorporateExpenditures"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCorporateExpenditures" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedInvestmentOfRealEstate"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedInvestmentOfRealEstate" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedLandEntitlementCosts"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedLandEntitlementCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedPropertyOperatingCosts"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedPropertyOperatingCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedSellingCostsOnRealEstateAssets"
  </link:definitionLink>
```

```
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedSellingCostsOnRealEstateAssets" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetCommonAreaExpenditures"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetCommonAreaExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetInvestmentOfRealEstate"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetInvestmentOfRealEstate" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnCommonAreaExpenditures"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnCommonAreaExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiability"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiability" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityCorporateExpenditures"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityCorporateExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityLandEntitlementCosts"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityLandEntitlementCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityPropertyOperatingCosts"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityPropertyOperatingCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-
20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityRetentionBonusPaymentsToExecutivesAndOtherEmployees"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityRetentionBonusPaymentsToExecutivesAndOtherEmployees"
xlink:type="locator"/>
<link:loc xlink:href="gyro-
20250630.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilitySellingCostsOnRealEstateAssets"
xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilitySellingCostsOnRealEstateAssets"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:label="us-
gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:label="us-
gaap_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_BasisOfAccountingLiquidationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedRentAndReimbursements" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedInvestmentOfRealEstate"
xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetInvestmentOfRealEstate"
xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingPrepaidExpensesAndOtherAssets" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInPrepaidExpensesAndOtherAssets"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingGainLossFromRemeasurementOfPrepaidExpensesAndOtherAssets"
xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedPropertyOperatingExpenses" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedPropertyOperatingCosts"
xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityPropertyOperatingCosts"
xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingCommonAreaExpenditures" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnCommonAreaExpenditures"
xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetCommonAreaExpenditures"
xlink:type="arc"/>
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedLandEntitlementCosts" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedLandEntitlementCosts"
xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityLandEntitlementCosts"
xlink:type="arc"/>
<link:definitionArc order="16" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedCorporateExpenditures" xlink:type="arc"/>
```

```
<link:definitionArc order="17" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCorporateExpenditures" xlink:type="arc"/>
<link:definitionArc order="18" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityCorporateExpenditures" xlink:type="arc"/>
<link:definitionArc order="19" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedRealEstateSellingCosts" xlink:type="arc"/>
<link:definitionArc order="20" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedSellingCostsOnRealEstateAssets" xlink:type="arc"/>
<link:definitionArc order="21" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilitySellingCostsOnRealEstateAssets" xlink:type="arc"/>
<link:definitionArc order="22" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="arc"/>
<link:definitionArc order="23" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="arc"/>
<link:definitionArc order="24" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="arc"/>
<link:definitionArc order="25" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="arc"/>
<link:definitionArc order="26" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="arc"/>
<link:definitionArc order="27" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiability" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-details-textual" xlink:href="gyro-20250630.xsd#statement-note-6-loans-payable-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-details-textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_AfterInterestOnlyPaymentPeriodMember" xlink:label="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_CortlandtManorMedicalCenterMember" xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="gyro-20250630.xsd#gyro_DebtInstrumentAmortizationPeriod" xlink:label="gyro_DebtInstrumentAmortizationPeriod"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_DebtInstrumentCovenantMaximumLoanToValueRatioOfTheProperty"
xlink:label="gyro_DebtInstrumentCovenantMaximumLoanToValueRatioOfTheProperty" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_DebtInstrumentCovenantMinimumDebtServiceCoverageRatio"
xlink:label="gyro_DebtInstrumentCovenantMinimumDebtServiceCoverageRatio" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_DebtInstrumentExtensionTerm" xlink:label="gyro_DebtInstrumentExtensionTerm"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_ExtendedTermLoanMember" xlink:label="gyro_ExtendedTermLoanMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FederalHomeLoanBankRateMember" xlink:label="gyro_FederalHomeLoanBankRateMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_FlowerfieldIndustrialParkMember" xlink:label="gyro_FlowerfieldIndustrialParkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_IfMaturityDateIsExtendedMember" xlink:label="gyro_IfMaturityDateIsExtendedMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_InterestAccruedMonthlyRatePercentage"
xlink:label="gyro_InterestAccruedMonthlyRatePercentage" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_InvoicePayableStarting2025Member" xlink:label="gyro_InvoicePayableStarting2025Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_InvoicePayableThrough2024Member" xlink:label="gyro_InvoicePayableThrough2024Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_MortgageLoanMember" xlink:label="gyro_MortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLine2Member" xlink:label="gyro_NonrevolvingCreditLine2Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLine3Member" xlink:label="gyro_NonrevolvingCreditLine3Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_NonrevolvingCreditLineMember" xlink:label="gyro_NonrevolvingCreditLineMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_PaymentOfFutureOutstandingInvoices"
xlink:label="gyro_PaymentOfFutureOutstandingInvoices" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_PaymentOutstandingInvoices" xlink:label="gyro_PaymentOutstandingInvoices"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_PaymentsFeesDeferredPercentage" xlink:label="gyro_PaymentsFeesDeferredPercentage"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RealEstateSecuringMortgageLoanMember"
xlink:label="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_TermLoanMember" xlink:label="gyro_TermLoanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AreaOfRealEstateProperty" xlink:label="us-gaap_AreaOfRealEstateProperty"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AssetPledgedAsCollateralMember"
xlink:label="us-gaap_AssetPledgedAsCollateralMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CollateralAxis" xlink:label="us-gaap_CollateralAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CollateralPledgedMember" xlink:label="us-gaap_CollateralPledgedMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CreditFacilityAxis" xlink:label="us-gaap_CreditFacilityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentAxis" xlink:label="us-gaap_DebtInstrumentAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentBasisSpreadOnVariableRate1"
xlink:label="us-gaap_DebtInstrumentBasisSpreadOnVariableRate1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentFaceAmount" xlink:label="us-gaap_DebtInstrumentFaceAmount"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentInterestRateStatedPercentage"
xlink:label="us-gaap_DebtInstrumentInterestRateStatedPercentage" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DebtInstrumentTerm" xlink:label="us-gaap_DebtInstrumentTerm"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LineOfCredit" xlink:label="us-gaap_LineOfCredit"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity"
xlink:label="us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity"
xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LongtermDebtTypeAxis" xlink:label="us-gaap_LongtermDebtTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_MortgagesMember" xlink:label="us-gaap_MortgagesMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PledgedStatusAxis" xlink:label="us-gaap_PledgedStatusAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PrimeRateMember" xlink:label="us-gaap_PrimeRateMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RepaymentsOfDebt" xlink:label="us-gaap_RepaymentsOfDebt" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_UsTreasuryUstInterestRateMember" xlink:label="us-gaap_UsTreasuryUstInterestRateMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateAxis" xlink:label="us-gaap_VariableRateAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateDomain" xlink:label="us-gaap_VariableRateDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_VariableRateDomain" xlink:label="us-gaap_VariableRateDomain-default" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_CollateralAxis" xlink:to="us-gaap_CollateralDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_DebtInstrumentAxis" xlink:to="us-gaap_DebtInstrumentNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_CreditFacilityAxis" xlink:to="us-gaap_CreditFacilityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_LongtermDebtTypeAxis" xlink:to="us-gaap_LongtermDebtTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="us-gaap_VariableRateAxis" xlink:to="us-gaap_VariableRateDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_PledgedStatusAxis" xlink:to="us-gaap_PledgedStatusDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_CreditFacilityAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLineMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_CreditFacilityAxis" xlink:to="us-gaap_CreditFacilityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_VariableRateAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_VariableRateDomain" xlink:to="gyro_FederalHomeLoanBankRateMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_VariableRateAxis" xlink:to="us-gaap_VariableRateDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_DebtInstrumentAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_DebtInstrumentNameDomain" xlink:to="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_DebtInstrumentAxis" xlink:to="us-gaap_DebtInstrumentNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLine2Member" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_CollateralAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_CollateralDomain" xlink:to="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_CollateralAxis" xlink:to="us-gaap_CollateralDomain-default" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_FlowerfieldIndustrialParkMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_LongtermDebtTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LongtermDebtTypeDomain" xlink:to="gyro_TermLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_LongtermDebtTypeAxis" xlink:to="us-gaap_LongtermDebtTypeDomain-default" xlink:type="arc"/>
```

```
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CreditFacilityDomain" xlink:to="gyro_NonrevolvingCreditLine3Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LongtermDebtTypeDomain" xlink:to="gyro_ExtendedTermLoanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_VariableRateDomain" xlink:to="us-gaap_UsTreasuryUstInterestRateMember" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="gyro_IfMaturityDateIsExtendedMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_PledgedStatusAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_PledgedStatusDomain" xlink:to="us-gaap_AssetPledgedAsCollateralMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="us-gaap_PledgedStatusAxis" xlink:to="us-gaap_PledgedStatusDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_CortlandtManorMedicalCenterMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LongtermDebtTypeDomain" xlink:to="gyro_MortgageLoanMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_VariableRateDomain" xlink:to="us-gaap_PrimeRateMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_LongtermDebtTypeDomain" xlink:to="us-gaap_MortgagesMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_CollateralDomain" xlink:to="us-gaap_CollateralPledgedMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DebtInstrumentNameDomain" xlink:to="gyro_InvoicePayableThrough2024Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_DebtInstrumentNameDomain" xlink:to="gyro_InvoicePayableStarting2025Member" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment" xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_LineOfCredit" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DebtInstrumentBasisSpreadOnVariableRate1" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_DebtInstrumentAmortizationPeriod" xlink:type="arc"/>
```

```
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_AreaOfRealEstateProperty" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DebtInstrumentFaceAmount" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_RepaymentsOfDebt" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DebtInstrumentTerm" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_DebtInstrumentExtensionTerm" xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_DebtInstrumentInterestRateStatedPercentage" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_DebtInstrumentCovenantMaximumLoanToValueRatioOfTheProperty" xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_DebtInstrumentCovenantMinimumDebtServiceCoverageRatio" xlink:type="arc"/>
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_PaymentsFeesDeferredPercentage" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_PaymentOutstandingInvoices" xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_PaymentOfFutureOutstandingInvoices" xlink:type="arc"/>
<link:definitionArc order="16" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_InterestAccruedMonthlyRatePercentage" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-loan-maturity-details" xlink:href="gyro-
20250630.xsd#statement-note-6-loans-payable-loan-maturity-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-6-loans-payable-loan-maturity-details"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LongTermDebt" xlink:label="us-
gaap_LongTermDebt" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextRollingTwelveMonths" xlink:label="us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextRollingTwelveMonths" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearThree" xlink:label="us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearThree" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearTwo" xlink:label="us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearTwo" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextRollingTwelveMonths"
xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearTwo" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearThree" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="us-gaap_LongTermDebt" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-details-textual"
xlink:href="gyro-20250630.xsd#statement-note-7-accounts-payable-and-accrued-liabilities-details-textual"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-details-textual"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_DirectorFeesDeferredPercentage" xlink:label="gyro_DirectorFeesDeferredPercentage"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_MostDirectorsMember" xlink:label="gyro_MostDirectorsMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioForecastMember"
xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualAxis"
xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementScenarioAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_ScenarioUnspecifiedDomain" xlink:to="srt_ScenarioForecastMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_TitleOfIndividualAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_MostDirectorsMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems"
xlink:to="gyro_DirectorFeesDeferredPercentage" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyn.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-accounts-payable-and-accrued-liabilities-details"
xlink:href="gyro-20250630.xsd#statement-note-7-accounts-payable-and-accrued-liabilities-accounts-payable-and-accrued-liabilities-details"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20250630/role/statement-note-7-accounts-payable-and-accrued-liabilities-accounts-payable-and-accrued-liabilities-details"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountsPayableCurrent" xlink:label="us-gaap_AccountsPayableCurrent"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountsPayableCurrentAndNoncurrent"
xlink:label="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccountsPayableOtherCurrentAndNoncurrent"
xlink:label="us-gaap_AccountsPayableOtherCurrentAndNoncurrent" xlink:type="locator"/>

```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccruedLiabilitiesCurrent" xlink:label="us-gaap_AccruedLiabilitiesCurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:label="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_DeferredCompensationLiabilityCurrentAndNoncurrent" xlink:label="us-gaap_DeferredCompensationLiabilityCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default" xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment" xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AccountsPayableCurrent" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AccruedLiabilitiesCurrent" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AccountsPayableOtherCurrentAndNoncurrent" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_DeferredCompensationLiabilityCurrentAndNoncurrent" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-8-income-taxes-details-textual" xlink:href="gyro-20250630.xsd#statement-note-8-income-taxes-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-8-income-taxes-details-textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OpenTaxYear" xlink:label="us-gaap_OpenTaxYear" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_OpenTaxYear" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-9-credit-quality-of-rents-receivable-details-textual"
xlink:href="gyro-20250630.xsd#statement-note-9-credit-quality-of-rents-receivable-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-9-credit-quality-of-rents-receivable-details-
textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap-AllowanceForDoubtfulAccountsReceivable"
xlink:label="us-gaap-AllowanceForDoubtfulAccountsReceivable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
  <link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap-AllowanceForDoubtfulAccountsReceivable" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-10-concentration-of-credit-risk-details-textual"
xlink:href="gyro-20250630.xsd#statement-note-10-concentration-of-credit-risk-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-10-concentration-of-credit-risk-details-
textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_Customer1Member" xlink:label="gyro_Customer1Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_Customer2Member" xlink:label="gyro_Customer2Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_Customer3Member" xlink:label="gyro_Customer3Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RentalIncomeMember" xlink:label="gyro_RentalIncomeMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MajorCustomersAxis"
xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskBenchmarkDomain"
xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskBenchmarkDomain"
xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis"
xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskByTypeAxis"
xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskPercentage1"
xlink:label="us-gaap_ConcentrationRiskPercentage1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskTypeDomain"
xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_ConcentrationRiskTypeDomain"
xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_CustomerConcentrationRiskMember"
xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_MajorCustomersAxis" xlink:to="srt_NameOfMajorCustomerDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_ConcentrationRiskByTypeAxis" xlink:to="us-gaap_ConcentrationRiskTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:to="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_ConcentrationRiskBenchmarkDomain" xlink:to="gyro_RentalIncomeMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:to="us-gaap_ConcentrationRiskBenchmarkDomain-default"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="arc"/>
```

```
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_ConcentrationRiskTypeDomain" xlink:to="us-gaap_CustomerConcentrationRiskMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_ConcentrationRiskByTypeAxis" xlink:to="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_MajorCustomersAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer1Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_MajorCustomersAxis" xlink:to="srt_NameOfMajorCustomerDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer2Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_NameOfMajorCustomerDomain" xlink:to="gyro_Customer3Member" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_ConcentrationRiskPercentage1" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-details-textual" xlink:href="gyro-20250630.xsd#statement-note-11-commitments-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-details-textual"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BonusPayableMember" xlink:label="gyro_BonusPayableMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BonusPoolDistributionProportions" xlink:label="gyro_BonusPoolDistributionProportions"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BonusPoolFundingAsPercentageOfAppraisedValueOfContributedProperties"
xlink:label="gyro_BonusPoolFundingAsPercentageOfAppraisedValueOfContributedProperties" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_DeferredCompensationArrangementFixedInterestRate"
xlink:label="gyro_DeferredCompensationArrangementFixedInterestRate" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director1Member" xlink:label="gyro_Director1Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director2Member" xlink:label="gyro_Director2Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director3Member" xlink:label="gyro_Director3Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_Director4Member" xlink:label="gyro_Director4Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_DirectorFeesDeferredPercentage" xlink:label="gyro_DirectorFeesDeferredPercentage"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_EmployeesMember" xlink:label="gyro_EmployeesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_MostDirectorsMember" xlink:label="gyro_MostDirectorsMember" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="gyro-20250630.xsd#gyro_OfficersAndEmployeesMember" xlink:label="gyro_OfficersAndEmployeesMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_Other3DirectorsMember" xlink:label="gyro_Other3DirectorsMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_OtherEmployeesMember" xlink:label="gyro_OtherEmployeesMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_PaymentForRetentionBonusPlan" xlink:label="gyro_PaymentForRetentionBonusPlan"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RealEstateValueNetOfCommissions" xlink:label="gyro_RealEstateValueNetOfCommissions"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetentionBonusPlanAdditionalPercentageForPropertySales"
xlink:label="gyro_RetentionBonusPlanAdditionalPercentageForPropertySales" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetentionBonusPlanForfeitedBenefits"
xlink:label="gyro_RetentionBonusPlanForfeitedBenefits" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetentionBonusPlanMinimumAccountBalanceForEarlyPayment"
xlink:label="gyro_RetentionBonusPlanMinimumAccountBalanceForEarlyPayment" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RetentionBonusPlanMinimumInternalRateOfReturnPercentage"
xlink:label="gyro_RetentionBonusPlanMinimumInternalRateOfReturnPercentage" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_RightsOfferingMember" xlink:label="gyro_RightsOfferingMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StockPlanMember" xlink:label="gyro_StockPlanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_BoardOfDirectorsChairmanMember"
xlink:label="srt_BoardOfDirectorsChairmanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ChiefExecutiveOfficerMember"
xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_DirectorMember" xlink:label="srt_DirectorMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualAxis"
xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AwardTypeAxis" xlink:label="us-
gaap_AwardTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitment" xlink:label="us-
gaap_OtherCommitment" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-
gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameAxis" xlink:label="us-
gaap_PlanNameAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameDomain" xlink:label="us-
gaap_PlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_PlanNameDomain" xlink:label="us-
gaap_PlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RestrictedStockMember" xlink:label="us-
gaap_RestrictedStockMember" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod" xlink:label="us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:label="us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" xlink:label="us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross" xlink:label="us-
gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-
gaap_SupplementalUnemploymentBenefitsSeveranceBenefits" xlink:label="us-gaap_SupplementalUnemploymentBenefitsSeveranceBenefits"
xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_AwardTypeAxis" xlink:to="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_PlanNameAxis" xlink:to="us-gaap_PlanNameDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_TitleOfIndividualAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefExecutiveOfficerMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_OtherCommitmentsAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_OtherCommitmentsDomain" xlink:to="gyro_BonusPayableMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain-default" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_OtherEmployeesMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_DirectorMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_EmployeesMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_BoardOfDirectorsChairmanMember" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Other3DirectorsMember" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_OfficersAndEmployeesMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_PlanNameAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_PlanNameDomain" xlink:to="gyro_StockPlanMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_PlanNameAxis" xlink:to="us-gaap_PlanNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_PlanNameDomain" xlink:to="gyro_RightsOfferingMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_AwardTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:to="us-
gaap_RestrictedStockMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_AwardTypeAxis" xlink:to="us-
gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director1Member" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director2Member" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director3Member" xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_Director4Member" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_MostDirectorsMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_OtherCommitment" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_SupplementalUnemploymentBenefitsSeveranceBenefits" xlink:type="arc"/>
```

```
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_RetentionBonusPlanForfeitedBenefits" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_RetentionBonusPlanMinimumInternalRateOfReturnPercentage" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_RealEstateValueNetOfCommissions" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_BonusPoolFundingAsPercentageOfAppraisedValueOfContributedProperties" xlink:type="arc"/>
<link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_RetentionBonusPlanMinimumAccountBalanceForEarlyPayment" xlink:type="arc"/>
<link:definitionArc order="9" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_RetentionBonusPlanAdditionalPercentageForPropertySales" xlink:type="arc"/>
<link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_BonusPoolDistributionProportions" xlink:type="arc"/>
<link:definitionArc order="11" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_PaymentForRetentionBonusPlan" xlink:type="arc"/>
<link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:type="arc"/>
<link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" xlink:type="arc"/>
<link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod" xlink:type="arc"/>
<link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_DeferredCompensationArrangementFixedInterestRate" xlink:type="arc"/>
<link:definitionArc order="16" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_DirectorFeesDeferredPercentage" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-schedule-of-other-commitments-details" xlink:href="gyro-20250630.xsd#statement-note-11-commitments-schedule-of-other-commitments-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-schedule-of-other-commitments-details" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:label="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_OtherEmployeeSeveranceCommitmentContingenciesMember" xlink:label="gyro_OtherEmployeeSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitment" xlink:label="us-gaap_OtherCommitment" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_OtherCommitmentsAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_OtherCommitmentsDomain" xlink:to="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_OtherCommitmentsAxis" xlink:to="us-gaap_OtherCommitmentsDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_OtherCommitmentsDomain" xlink:to="gyro_OtherEmployeeSeveranceCommitmentContingenciesMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_OtherCommitment" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-schedule-of-allocation-of-bonus-pool-percentage-details" xlink:href="gyro-20250630.xsd#statement-note-11-commitments-schedule-of-allocation-of-bonus-pool-percentage-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-11-commitments-schedule-of-allocation-of-bonus-pool-percentage-details" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BoardMembersEmployeesOrBothMember"
xlink:label="gyro_BoardMembersEmployeesOrBothMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BoardMembersMember" xlink:label="gyro_BoardMembersMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_DefinedBenefitPlanDistretionaryBonusPoolPercentage"
xlink:label="gyro_DefinedBenefitPlanDistretionaryBonusPoolPercentage" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="gyro-20250630.xsd#gyro_OtherEmployeesMember" xlink:label="gyro_OtherEmployeesMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ChiefExecutiveOfficerMember"
xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_ChiefOperatingOfficerMember"
xlink:label="srt_ChiefOperatingOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_OfficerMember" xlink:label="srt_OfficerMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualAxis"
xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_TitleOfIndividualAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_BoardMembersMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_TitleOfIndividualAxis" xlink:to="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_BoardMembersEmployeesOrBothMember"
xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefExecutiveOfficerMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefOperatingOfficerMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_OfficerMember" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="gyro_OtherEmployeesMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_DefinedBenefitPlanDistretionaryBonusPoolPercentage" xlink:type="arc"/>
</link:definitionLink>
```

```
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-details-textual"
xlink:href="gyro-20250630.xsd#statement-note-15-related-party-transactions-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-details-textual"
xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BelowMarketLeaseAnnualRent" xlink:label="gyro_BelowMarketLeaseAnnualRent"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_BelowMarketLeaseTotalCommitmentToBeReceived"
xlink:label="gyro_BelowMarketLeaseTotalCommitmentToBeReceived" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_EscalatorsAndAgreementsPercentage"
xlink:label="gyro_EscalatorsAndAgreementsPercentage" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LeaseTermMarch2022ThroughDecember2027Member"
xlink:label="gyro_LeaseTermMarch2022ThroughDecember2027Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_NotForProfitCorporationMember" xlink:label="gyro_NotForProfitCorporationMember"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermAxis" xlink:label="us-
gaap_LeaseContractualTermAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_OperatingLeaseLeaseIncome" xlink:label="us-
gaap_OperatingLeaseLeaseIncome" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyTransactionsByRelatedPartyAxis"
xlink:label="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="arc"/>
  <link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_RelatedPartyDomain" xlink:to="gyro_NotForProfitCorporationMember" xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_LeaseContractualTermAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LeaseContractualTermDomain" xlink:to="gyro_LeaseTermMarch2022ThroughDecember2027Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_EscalatorsAndAgreementsPercentage" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_BelowMarketLeaseAnnualRent" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_BelowMarketLeaseTotalCommitmentToBeReceived" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_OperatingLeaseLeaseIncome" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-summary-of-leasing-
arrangements-details" xlink:href="gyro-20250630.xsd#statement-note-15-related-party-transactions-summary-of-leasing-arrangements-
details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-15-related-party-transactions-summary-of-
leasing-arrangements-details" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_AnnualRent" xlink:label="gyro_AnnualRent" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_LeaseTermApril2022ThroughDecember2027Member"
xlink:label="gyro_LeaseTermApril2022ThroughDecember2027Member" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20250630.xsd#gyro_NotForProfitCorporationMember" xlink:label="gyro_NotForProfitCorporationMember"
xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AreaOfRealEstateProperty" xlink:label="us-
gaap_AreaOfRealEstateProperty" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermAxis" xlink:label="us-
gaap_LeaseContractualTermAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LeaseContractualTermDomain"
xlink:label="us-gaap_LeaseContractualTermDomain-default" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_LessorOperatingLeasePaymentsToBeReceived"
xlink:label="us-gaap_LessorOperatingLeasePaymentsToBeReceived" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyDomain" xlink:label="us-
gaap_RelatedPartyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_RelatedPartyTransactionsByRelatedPartyAxis"
xlink:label="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_RelatedPartyDomain" xlink:to="gyro_NotForProfitCorporationMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_RelatedPartyTransactionsByRelatedPartyAxis" xlink:to="us-gaap_RelatedPartyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_LeaseContractualTermAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LeaseContractualTermDomain" xlink:to="gyro_LeaseTermApril2022ThroughDecember2027Member" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_LeaseContractualTermAxis" xlink:to="us-gaap_LeaseContractualTermDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_AreaOfRealEstateProperty" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_AnnualRent" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="us-gaap_LessorOperatingLeasePaymentsToBeReceived" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20250630/role/statement-note-16-subsequent-event-details-textual" xlink:href="gyro-
20250630.xsd#statement-note-16-subsequent-event-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20250630/role/statement-note-16-subsequent-event-details-textual"
xlink:type="extended">
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2025/dei-2025.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_SaleOfRealEstatePropertyPurchasePrice"
xlink:label="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20250630.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-
2025.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2025/elts/srt-2025.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_AreaOfLand" xlink:label="us-
gaap_AreaOfLand" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventMember" xlink:label="us-
gaap_SubsequentEventMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeAxis" xlink:label="us-
gaap_SubsequentEventTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-
gaap_SubsequentEventTypeDomain" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2025/elts/us-gaap-2025.xsd#us-gaap_SubsequentEventTypeDomain" xlink:label="us-gaap_SubsequentEventTypeDomain-default" xlink:type="locator"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:to="gyro_StJamesFlowerfieldComplexMember"
xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_StatementGeographicalAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_SegmentGeographicalDomain" xlink:to="gyro_StJamesNewYorkMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementGeographicalAxis" xlink:to="srt_SegmentGeographicalDomain-default" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="us-gaap_SubsequentEventTypeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_SubsequentEventTypeDomain"
xlink:to="us-gaap_SubsequentEventMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="us-gaap_SubsequentEventTypeAxis" xlink:to="us-gaap_SubsequentEventTypeDomain-default" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="srt_RangeAxis" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MinimumMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_RangeAxis" xlink:to="srt_RangeMember-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="srt_RangeMember" xlink:to="srt_MaximumMember" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain-default" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
xlink:arcrole="http://xbrl.org/int/dim/arcrole/all" xlink:from="us-gaap_StatementLineItems" xlink:to="us-gaap_StatementTable"
xlink:type="arc"/>
```

```
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-  
gaap_StatementLineItems" xlink:to="us-gaap_AreaOfLand" xlink:type="arc"/>  
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-  
gaap_StatementLineItems" xlink:to="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="arc"/>  
</link:definitionLink>  
</link:linkbase>
```