

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

```
<!-- Generated by ThunderDome XBRL - 01:31AM UTC 2026-05-13 -->
<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/20260331/role/statement-note-14-fair-value-of-financial-instruments"
  xlink:href="gyro-20260331.xsd#statement-note-14-fair-value-of-financial-instruments" xlink:type="simple"/>
  <link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-14-fair-value-of-financial-instruments"
  xlink:type="extended">
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
    xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_FairValueByBalanceSheetGroupingTable"
    xlink:label="us-gaap_FairValueByBalanceSheetGroupingTable" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_FairValueDisclosuresTextBlock"
    xlink:label="us-gaap_FairValueDisclosuresTextBlock" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
    gaap_StatementLineItems" 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_FairValueByBalanceSheetGroupingTable" 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_FairValueByBalanceSheetGroupingTable" 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/20260331/role/statement-note-13-contingencies-" xlink:href="gyro-
  20260331.xsd#statement-note-13-contingencies-" xlink:type="simple"/>
  <link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-13-contingencies-" xlink:type="extended">
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
    xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
    xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LossContingencyDisclosures"
    xlink:label="us-gaap_LossContingencyDisclosures" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ProductLiabilityContingencyTable"
    xlink:label="us-gaap_ProductLiabilityContingencyTable" xlink:type="locator"/>
    <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
    gaap_StatementLineItems" 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_ProductLiabilityContingencyTable" 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_ProductLiabilityContingencyTable" 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/20260331/role/statement-note-2-basis-of-quarterly-presentations" xlink:href="gyro-
  20260331.xsd#statement-note-2-basis-of-quarterly-presentations" xlink:type="simple"/>
  <link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-2-basis-of-quarterly-presentations"
  xlink:type="extended">
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain-default" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BasisOfAccounting" xlink:label="us-
gaap_BasisOfAccounting" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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/20260331/role/statement-document-and-entity-information" xlink:href="gyro-
20260331.xsd#statement-document-and-entity-information" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-document-and-entity-information"
xlink:type="extended"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_AmendmentFlag" xlink:label="dei_AmendmentFlag"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_CityAreaCode" xlink:label="dei_CityAreaCode"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_CurrentFiscalYearEndDate"
xlink:label="dei_CurrentFiscalYearEndDate" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentFiscalPeriodFocus"
xlink:label="dei_DocumentFiscalPeriodFocus" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentFiscalYearFocus"
xlink:label="dei_DocumentFiscalYearFocus" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentInformationLineItems"
xlink:label="dei_DocumentInformationLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentInformationTable"
xlink:label="dei_DocumentInformationTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentPeriodEndDate"
xlink:label="dei_DocumentPeriodEndDate" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentQuarterlyReport"
xlink:label="dei_DocumentQuarterlyReport" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentTransitionReport"
xlink:label="dei_DocumentTransitionReport" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_DocumentType" xlink:label="dei_DocumentType"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityAddressAddressLine1"
xlink:label="dei_EntityAddressAddressLine1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityAddressCityOrTown"
xlink:label="dei_EntityAddressCityOrTown" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityAddressPostalZipCode"
xlink:label="dei_EntityAddressPostalZipCode" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityAddressStateOrProvince"
xlink:label="dei_EntityAddressStateOrProvince" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityCentralIndexKey"
xlink:label="dei_EntityCentralIndexKey" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityCommonStockSharesOutstanding"
xlink:label="dei_EntityCommonStockSharesOutstanding" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityCurrentReportingStatus"
xlink:label="dei_EntityCurrentReportingStatus" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityEmergingGrowthCompany"
xlink:label="dei_EntityEmergingGrowthCompany" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityFileNumber" xlink:label="dei_EntityFileNumber"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityFilerCategory" xlink:label="dei_EntityFilerCategory"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityIncorporationStateCountryCode"
xlink:label="dei_EntityIncorporationStateCountryCode" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityInteractiveDataCurrent"
xlink:label="dei_EntityInteractiveDataCurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityRegistrantName" xlink:label="dei_EntityRegistrantName"
xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityShellCompany" xlink:label="dei_EntityShellCompany"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntitySmallBusiness" xlink:label="dei_EntitySmallBusiness"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityTaxIdentificationNumber"
xlink:label="dei_EntityTaxIdentificationNumber" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LocalPhoneNumber" xlink:label="dei_LocalPhoneNumber"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_Security12bTitle" xlink:label="dei_Security12bTitle"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_SecurityExchangeName" xlink:label="dei_SecurityExchangeName"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.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_EntityAddressInformationLine1" 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/20260331/role/statement-consolidated-statements-of-net-assets-liquidation-basis-
current-period-unaudited" xlink:href="gyro-20260331.xsd#statement-consolidated-statements-of-net-assets-liquidation-basis-current-
```

```
period-unaudited" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-consolidated-statements-of-net-assets-liquidation-
basis-current-period-unaudited" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsPayableCurrentAndNoncurrent"
  xlink:label="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsReceivableNet" xlink:label="us-
  gaap_AccountsReceivableNet" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccruedLiabilitiesCurrentAndNoncurrent"
  xlink:label="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_Assets" xlink:label="us-gaap_Assets"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetsAbstract" xlink:label="us-
  gaap_AssetsAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CashAndCashEquivalentsAtCarryingValue"
  xlink:label="us-gaap_CashAndCashEquivalentsAtCarryingValue" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DeferredRentCredit" xlink:label="us-
  gaap_DeferredRentCredit" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_Liabilities" xlink:label="us-
  gaap_Liabilities" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LiabilitiesAbstract" xlink:label="us-
  gaap_LiabilitiesAbstract" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LineOfCredit" xlink:label="us-
  gaap_LineOfCredit" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities"
  xlink:label="us-
  gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherReceivables" xlink:label="us-
  gaap_OtherReceivables" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_RealEstateHeldforsale" xlink:label="us-
  gaap_RealEstateHeldforsale" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_SecurityDepositLiability" xlink:label="us-
  gaap_SecurityDepositLiability" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
  gaap_StatementLineItems" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_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/20260331/role/statement-consolidated-statement-of-changes-in-net-assets-liquidation-basis-unaudited" xlink:href="gyro-20260331.xsd#statement-consolidated-statement-of-changes-in-net-assets-liquidation-basis-unaudited" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-consolidated-statement-of-changes-in-net-assets-liquidation-basis-unaudited" xlink:type="extended">
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue"
  xlink:label="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities"
  xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementTable" xlink:label="us-gaap_StatementTable"
  xlink:type="locator"/>
  <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_LiquidationBasisOfAccountingRemeasurementGainLossAssetsAndLiabilities" 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_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-1-the-company" xlink:href="gyro-20260331.xsd#statement-note-1-the-company"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-1-the-company" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_ControlledByParentCompanyMember" xlink:label="gyro_ControlledByParentCompanyMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtManorMedicalCenterMember"
  xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtNewYorkMember" xlink:label="gyro_CortlandtNewYorkMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_FlowerfieldPropertiesIncMember" xlink:label="gyro_FlowerfieldPropertiesIncMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_MedicalUseMember" xlink:label="gyro_MedicalUseMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_MultiTenantIndustrialParkMember" xlink:label="gyro_MultiTenantIndustrialParkMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_RetailUseMember" xlink:label="gyro_RetailUseMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember"
  xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis"
  xlink:label="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
  xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain"
  xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
  xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
  xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
  xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
  xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
  xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
  xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
  xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
  xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementGeographicalAxis"
  xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
</link:definitionLink>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-
gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock" xlink:label="us-
gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_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="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_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_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_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="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/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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/20260331/role/statement-note-3-summary-of-significant-accounting-policies"
xlink:href="gyro-20260331.xsd#statement-note-3-summary-of-significant-accounting-policies" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-3-summary-of-significant-accounting-policies"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_SignificantAccountingPoliciesTextBlock"
xlink:label="us-gaap_SignificantAccountingPoliciesTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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/20260331/role/statement-note-4-statements-of-net-assets-in-liquidation"
xlink:href="gyro-20260331.xsd#statement-note-4-statements-of-net-assets-in-liquidation" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-4-statements-of-net-assets-in-liquidation"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioForecastMember"
xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LiquidationBasisOfAccountingTextBlock"
xlink:label="us-gaap_LiquidationBasisOfAccountingTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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/20260331/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts" xlink:href="gyro-20260331.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-estimated-
receipts" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/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/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ApproximateMember" xlink:label="gyro_ApproximateMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingLiabilityForEstimatedCostsInExcessOfReceiptsTextBlock"
xlink:label="gyro_LiquidationBasisOfAccountingLiabilityForEstimatedCostsInExcessOfReceiptsTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_ApproximateMember" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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/20260331/role/statement-note-6-disposition-activities" xlink:href="gyro-
20260331.xsd#statement-note-6-disposition-activities" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-6-disposition-activities"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember"
xlink:type="locator"/>

```

```
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-
2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis"
xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-
2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-
2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain"
xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract"
xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock" xlink:label="us-
gaap_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" xlink:label="us-
gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_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="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_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" 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_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock"
xlink:type="arc"/>
</link:definitionLink>
```

<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable" xlink:href="gyro-20260331.xsd#statement-note-7-loans-payable" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_AfterInterestOnlyPaymentPeriodMember" xlink:label="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtManorMedicalCenterMember" xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ExtendedTermLoanMember" xlink:label="gyro_ExtendedTermLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_FederalHomeLoanBankRateMember" xlink:label="gyro_FederalHomeLoanBankRateMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_FlowerfieldIndustrialParkMember" xlink:label="gyro_FlowerfieldIndustrialParkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_IfMaturityDateIsExtendedMember" xlink:label="gyro_IfMaturityDateIsExtendedMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_InvoicePayableStarting2025Member" xlink:label="gyro_InvoicePayableStarting2025Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_InvoicePayableThrough2024Member" xlink:label="gyro_InvoicePayableThrough2024Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_MortgageLoanMember" xlink:label="gyro_MortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLine2Member" xlink:label="gyro_NonrevolvingCreditLine2Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLine3Member" xlink:label="gyro_NonrevolvingCreditLine3Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLineMember" xlink:label="gyro_NonrevolvingCreditLineMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RealEstateSecuringMortgageLoanMember" xlink:label="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TermLoanMember" xlink:label="gyro_TermLoanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis" xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetPledgedAsCollateralMember" xlink:label="us-gaap_AssetPledgedAsCollateralMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralAxis" xlink:label="us-gaap_CollateralAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityAxis" xlink:label="us-gaap_CreditFacilityAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtDisclosureTextBlock" xlink:label="us-gaap_DebtDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentAxis" xlink:label="us-gaap_DebtInstrumentAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentTable" xlink:label="us-gaap_DebtInstrumentTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeAxis" xlink:label="us-gaap_LongtermDebtTypeAxis" xlink:type="locator"/>

<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusAxis" xlink:label="us-gaap_PledgedStatusAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PrimeRateMember" xlink:label="us-gaap_PrimeRateMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_UsTreasuryUstInterestRateMember" xlink:label="us-gaap_UsTreasuryUstInterestRateMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_VariableRateAxis" xlink:label="us-gaap_VariableRateAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_VariableRateDomain" xlink:label="us-gaap_VariableRateDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_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="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_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="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_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_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_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="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_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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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="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_DebtInstrumentTable" 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_DebtInstrumentTable" 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/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities" xlink:href="gyro-20260331.xsd#statement-note-8-accounts-payable-and-accrued-liabilities" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock" xlink:label="us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable" xlink:label="us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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/20260331/role/statement-note-9-income-taxes-" xlink:href="gyro-20260331.xsd#statement-note-9-income-taxes-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-9-income-taxes-" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>

<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_EffectiveIncomeTaxRateReconciliationTable" xlink:label="us-gaap_EffectiveIncomeTaxRateReconciliationTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_IncomeTaxDisclosureTextBlock" xlink:label="us-gaap_IncomeTaxDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_EffectiveIncomeTaxRateReconciliationTable" 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_EffectiveIncomeTaxRateReconciliationTable" 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.gyrodyn.com/20260331/role/statement-note-10-credit-quality-of-rents-receivable" xlink:href="gyro-20260331.xsd#statement-note-10-credit-quality-of-rents-receivable" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20260331/role/statement-note-10-credit-quality-of-rents-receivable" xlink:type="extended"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_OneOfLargestTenantsMember" xlink:label="gyro_OneOfLargestTenantsMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MajorCustomersAxis" xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsReceivableMember" xlink:label="us-gaap_AccountsReceivableMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByTypeAxis" xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CustomerConcentrationRiskMember" xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock" xlink:label="us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" xlink:label="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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="us-gaap_AccountsReceivableMember" 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="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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_OneOfLargestTenantsMember" 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="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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.gyrodyn.com/20260331/role/statement-note-11-concentration-of-credit-risk" xlink:href="gyro-20260331.xsd#statement-note-11-concentration-of-credit-risk" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20260331/role/statement-note-11-concentration-of-credit-risk" xlink:type="extended"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RentalIncomeMember" xlink:label="gyro_RentalIncomeMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantOneMember" xlink:label="gyro_TenantOneMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantThreeMember" xlink:label="gyro_TenantThreeMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantTwoMember" xlink:label="gyro_TenantTwoMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MajorCustomersAxis" xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByTypeAxis" xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskDisclosureTextBlock" xlink:label="us-gaap_ConcentrationRiskDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTable" xlink:label="us-gaap_ConcentrationRiskTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CustomerConcentrationRiskMember" xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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_TenantOneMember" 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_TenantTwoMember" 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_TenantThreeMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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.gyrodyn.com/20260331/role/statement-note-12-commitments-" xlink:href="gyro-20260331.xsd#statement-note-12-commitments-" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20260331/role/statement-note-12-commitments-" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_BonusPayableMember" xlink:label="gyro_BonusPayableMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director1Member" xlink:label="gyro_Director1Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director2Member" xlink:label="gyro_Director2Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director3Member" xlink:label="gyro_Director3Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director4Member" xlink:label="gyro_Director4Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:label="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RightsOfferingMember" xlink:label="gyro_RightsOfferingMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StockPlanMember" xlink:label="gyro_StockPlanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ChiefExecutiveOfficerMember" xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ChiefOperatingOfficerMember" xlink:label="srt_ChiefOperatingOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_DirectorMember" xlink:label="srt_DirectorMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_OfficerMember" xlink:label="srt_OfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualAxis" xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AwardTypeAxis" xlink:label="us-gaap_AwardTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CommitmentsDisclosureTextBlock" xlink:label="us-gaap_CommitmentsDisclosureTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisclosureTextBlockAbstract" xlink:label="us-gaap_DisclosureTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameAxis" xlink:label="us-gaap_PlanNameAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameDomain" xlink:label="us-gaap_PlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameDomain" xlink:label="us-gaap_PlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_RestrictedStockMember" xlink:label="us-gaap_RestrictedStockMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:label="us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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/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/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="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/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_BonusPayableMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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/domain-member" xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefOperatingOfficerMember" 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_OfficerMember" 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_DirectorMember" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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="4" 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="5" 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="6" 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="7" 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="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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/20260331/role/statement-significant-accounting-policies-policies" xlink:href="gyro-20260331.xsd#statement-significant-accounting-policies-policies" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-significant-accounting-policies-policies" xlink:type="extended"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_PolicyTable" xlink:label="gyro_PolicyTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountingPoliciesAbstract" xlink:label="us-gaap_AccountingPoliciesAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BasisOfAccountingPolicyPolicyTextBlock" xlink:label="us-gaap_BasisOfAccountingPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CashAndCashEquivalentsPolicyTextBlock" xlink:label="us-gaap_CashAndCashEquivalentsPolicyTextBlock" xlink:type="locator"/>

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConsolidationPolicyTextBlock"
xlink:label="us-gaap_ConsolidationPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_CreditLossFinancialInstrumentPolicyTextBlock" xlink:label="us-gaap_CreditLossFinancialInstrumentPolicyTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_EarningsPerSharePolicyTextBlock"
xlink:label="us-gaap_EarningsPerSharePolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_FairValueMeasurementPolicyPolicyTextBlock"
xlink:label="us-gaap_FairValueMeasurementPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsPolicyPolicyTextBlock" xlink:label="us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PolicyTextBlockAbstract" xlink:label="us-
gaap_PolicyTextBlockAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_SegmentReportingPolicyPolicyTextBlock"
xlink:label="us-gaap_SegmentReportingPolicyPolicyTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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="gyro_PolicyTable" 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="gyro_PolicyTable"
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.gyrodyn.com/20260331/role/statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts-tables" xlink:href="gyro-20260331.xsd#statement-note-5-estimated-liquidation-and-operating-costs-net-of-
estimated-receipts-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyn.com/20260331/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/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-
20260331.xsd#gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock"
xlink:label="gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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="gyro_LiquidationBasisOfAccountingChangeInLiabilityForEstimatedCostsInExcessOfEstimatedReceiptsTableTextBlock"
xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-tables" xlink:href="gyro-
20260331.xsd#statement-note-7-loans-payable-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-tables"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentTable" xlink:label="us-
gaap_DebtInstrumentTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock" xlink:label="us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_DebtInstrumentTable" 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_DebtInstrumentTable" 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/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-tables"
xlink:href="gyro-20260331.xsd#statement-note-8-accounts-payable-and-accrued-liabilities-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-
tables" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_DisaggregationOfIncomeStatementExpenseCaptionTable" xlink:label="us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock" xlink:label="us-
gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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/20260331/role/statement-note-12-commitments-tables" xlink:href="gyro-
20260331.xsd#statement-note-12-commitments-tables" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-tables" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ScheduleOfAllocationOfBonusPoolPercentageTableTextBlock"
xlink:label="gyro_ScheduleOfAllocationOfBonusPoolPercentageTableTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NonvestedRestrictedStockSharesActivityTableTextBlock" xlink:label="us-
gaap_NonvestedRestrictedStockSharesActivityTableTextBlock" xlink:type="locator"/>
```

<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTableTextBlock" xlink:label="us-gaap_OtherCommitmentsTableTextBlock" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.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_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_TableTextBlock" xlink:to="us-gaap_NonvestedRestrictedStockSharesActivityTableTextBlock" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-1-the-company-details-textual" xlink:href="gyro-20260331.xsd#statement-note-1-the-company-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-1-the-company-details-textual" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ControlledByParentCompanyMember" xlink:label="gyro_ControlledByParentCompanyMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtManorMedicalCenterMember" xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtNewYorkMember" xlink:label="gyro_CortlandtNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_FlowerfieldPropertiesIncMember" xlink:label="gyro_FlowerfieldPropertiesIncMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts" xlink:label="gyro_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution" xlink:label="gyro_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_MedicalUseMember" xlink:label="gyro_MedicalUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_MultiTenantIndustrialParkMember" xlink:label="gyro_MultiTenantIndustrialParkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RetailUseMember" xlink:label="gyro_RetailUseMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:label="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TheCorporationMember" xlink:label="gyro_TheCorporationMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:label="srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MortgageLoansOnRealEstateNamePropertyTypeDomain" xlink:label="srt_MortgageLoansOnRealEstateNamePropertyTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>

```
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain"
xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain"
xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementGeographicalAxis"
xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis"
xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AreaOfLand" xlink:label="us-
gaap_AreaOfLand" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AreaOfRealEstateProperty" xlink:label="us-
gaap_AreaOfRealEstateProperty" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAcquireeDomain"
xlink:label="us-gaap_BusinessAcquisitionAcquireeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_BusinessAcquisitionAxis" xlink:label="us-
gaap_BusinessAcquisitionAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-
gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_NumberOfRealEstateProperties"
xlink:label="us-gaap_NumberOfRealEstateProperties" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_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="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_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_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_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="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/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts"
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_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution"
xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:href="gyro-20260331.xsd#statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShareNet"
xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution"
xlink:label="gyro_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CommonStockSharesAuthorized"
xlink:label="us-gaap_CommonStockSharesAuthorized" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CommonStockSharesIssued" xlink:label="us-gaap_CommonStockSharesIssued"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CommonStockSharesOutstanding"
xlink:label="us-gaap_CommonStockSharesOutstanding" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
xlink:label="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems"
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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable"
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_LiquidationBasisOfAccountingCovenantValueOfAssetRequiredToEnactDissolution"
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: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_CommonStockSharesIssued" 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_CommonStockSharesAuthorized" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:href="gyro-20260331.xsd#statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-4-statements-of-net-assets-in-liquidation-details-textual" xlink:type="extended">
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShare" xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShare" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:label="gyro_LiquidationBasisOfAccountingCommonStockPerShareNet" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingLandDevelopmentCosts" xlink:label="gyro_LiquidationBasisOfAccountingLandDevelopmentCosts" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" xlink:label="gyro_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:label="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_NetAssetsInLiquidation" xlink:label="gyro_NetAssetsInLiquidation" xlink:type="locator"/>
  <link:loc xlink:href="gyro-20260331.xsd#gyro_RegulatoryFees" xlink:label="gyro_RegulatoryFees" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioForecastMember" xlink:label="srt_ScenarioForecastMember" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis" xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CommonStockSharesOutstanding" xlink:label="us-gaap_CommonStockSharesOutstanding" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_RealEstateTaxExpense" xlink:label="us-gaap_RealEstateTaxExpense" xlink:type="locator"/>
  <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_LiquidationBasisOfAccountingLandEntitlementCostsIncurred" 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_LiquidationBasisOfAccountingLandDevelopmentCosts" 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_RealEstateTaxExpense" 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_RegulatoryFees" xlink:type="arc"/>

```


<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingAccruedRentAndReimbursements" xlink:label="gyro_LiquidationBasisOfAccountingAccruedRentAndReimbursements" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:label="gyro_LiquidationBasisOfAccountingAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingCommonAreaExpenditures" xlink:label="gyro_LiquidationBasisOfAccountingCommonAreaExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingGainLossFromRemeasurementOfPrepaidExpensesAndOtherAssets" xlink:label="gyro_LiquidationBasisOfAccountingGainLossFromRemeasurementOfPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingIncreaseDecreaseInPrepaidExpensesAndOtherAssets" xlink:label="gyro_LiquidationBasisOfAccountingIncreaseDecreaseInPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingPrepaidExpensesAndOtherAssets" xlink:label="gyro_LiquidationBasisOfAccountingPrepaidExpensesAndOtherAssets" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedClosingCreditForInfrastructureCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedClosingCreditForInfrastructureCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCorporateExpenditures" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCorporateExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedInvestmentOfRealEstate" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedInvestmentOfRealEstate" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedLandEntitlementCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedLandEntitlementCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedPropertyOperatingCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedPropertyOperatingCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedSellingCostsOnRealEstateAssets" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedSellingCostsOnRealEstateAssets" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetCommonAreaExpenditures" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetCommonAreaExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetInvestmentOfRealEstate" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnAssetInvestmentOfRealEstate" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnCommonAreaExpenditures" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnCommonAreaExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiability" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiability" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityClosingCreditForInfrastructureCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityClosingCreditForInfrastructureCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityCorporateExpenditures" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityCorporateExpenditures" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityLandEntitlementCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityLandEntitlementCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityPropertyOperatingCosts" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityPropertyOperatingCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilityRetentionBonusPaymentsToExecutivesAndOtherEmployees" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilitySellingCostsOnRealEstateAssets" xlink:label="gyro_LiquidationBasisOfAccountingRemeasurementGainLossOnLiabilitySellingCostsOnRealEstateAssets" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:label="us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:label="us-gaap_LiquidationBasisOfAccountingRemeasurementGainLossOnAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:label="us-gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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_NewAccountingPronouncementsOrChangeInAccountingPrincipleTable" 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:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts" xlink:label="gyro_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyEarnestMoneyDeposit" xlink:label="gyro_SaleOfRealEstatePropertyEarnestMoneyDeposit" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyEarnestMoneyDepositInvestigationPeriod" xlink:label="gyro_SaleOfRealEstatePropertyEarnestMoneyDepositInvestigationPeriod" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyFailureToObtainApprovalsPeriodOfTermination" xlink:label="gyro_SaleOfRealEstatePropertyFailureToObtainApprovalsPeriodOfTermination" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyInfrastructureCosts" xlink:label="gyro_SaleOfRealEstatePropertyInfrastructureCosts" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterSitePlanApproval" xlink:label="gyro_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterSitePlanApproval" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterWaivingOfSiteApprovalPlanContingency" xlink:label="gyro_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterWaivingOfSiteApprovalPlanContingency" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:label="gyro_SaleOfRealEstatePropertyPurchasePrice" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_SaleOfRealEstatePropertySubdivisionApprovalPeriod" xlink:label="gyro_SaleOfRealEstatePropertySubdivisionApprovalPeriod" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesFlowerfieldComplexMember" xlink:label="gyro_StJamesFlowerfieldComplexMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StJamesNewYorkMember" xlink:label="gyro_StJamesNewYorkMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MaximumMember" xlink:label="srt_MaximumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain" xlink:label="srt_SegmentGeographicalDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_SegmentGeographicalDomain" xlink:label="srt_SegmentGeographicalDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementGeographicalAxis" xlink:label="srt_StatementGeographicalAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AreaOfLand" xlink:label="us-gaap_AreaOfLand" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" xlink:label="us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_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="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_RangeAxis" xlink:to="srt_RangeMember" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" 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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" 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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable"
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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsTable" 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:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_LiquidationBasisOfAccountingAccruedClosingCreditForInfrastructureCosts"
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_SaleOfRealEstatePropertyEarnestMoneyDeposit" 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_SaleOfRealEstatePropertyEarnestMoneyDepositInvestigationPeriod" 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_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterSitePlanApproval"
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_SaleOfRealEstatePropertyInvestigationPeriodNoticeDatePeriodAfterWaivingOfSiteApprovalPlanContingency"
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_SaleOfRealEstatePropertySubdivisionApprovalPeriod" 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_SaleOfRealEstatePropertyFailureToObtainApprovalsPeriodOfTermination" 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_SaleOfRealEstatePropertyInfrastructureCosts" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-details-textual" xlink:href="gyro-
20260331.xsd#statement-note-7-loans-payable-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-details-textual"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_AfterInterestOnlyPaymentPeriodMember"
xlink:label="gyro_AfterInterestOnlyPaymentPeriodMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_CortlandtManorMedicalCenterMember"
xlink:label="gyro_CortlandtManorMedicalCenterMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DebtInstrumentAmortizationPeriod"
xlink:label="gyro_DebtInstrumentAmortizationPeriod" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DebtInstrumentCovenantMaximumLoanToValueRatioOfTheProperty"
xlink:label="gyro_DebtInstrumentCovenantMaximumLoanToValueRatioOfTheProperty" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DebtInstrumentCovenantMinimumDebtServiceCoverageRatio"
xlink:label="gyro_DebtInstrumentCovenantMinimumDebtServiceCoverageRatio" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DebtInstrumentExtensionTerm" xlink:label="gyro_DebtInstrumentExtensionTerm"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ExtendedTermLoanMember" xlink:label="gyro_ExtendedTermLoanMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_FederalHomeLoanBankRateMember" xlink:label="gyro_FederalHomeLoanBankRateMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_FlowerfieldIndustrialParkMember" xlink:label="gyro_FlowerfieldIndustrialParkMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_IfMaturityDateIsExtendedMember" xlink:label="gyro_IfMaturityDateIsExtendedMember"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_InterestAccruedMonthlyRatePercentage"
xlink:label="gyro_InterestAccruedMonthlyRatePercentage" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_InvoicePayableStarting2025Member"
xlink:label="gyro_InvoicePayableStarting2025Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_InvoicePayableThrough2024Member" xlink:label="gyro_InvoicePayableThrough2024Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_MortgageLoanMember" xlink:label="gyro_MortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLine2Member" xlink:label="gyro_NonrevolvingCreditLine2Member"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLine3Member" xlink:label="gyro_NonrevolvingCreditLine3Member"
xlink:type="locator"/>
```

<link:loc xlink:href="gyro-20260331.xsd#gyro_NonrevolvingCreditLineMember" xlink:label="gyro_NonrevolvingCreditLineMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_PaymentOfFutureOutstandingInvoices" xlink:label="gyro_PaymentOfFutureOutstandingInvoices" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_PaymentOutstandingInvoices" xlink:label="gyro_PaymentOutstandingInvoices" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_PaymentsFeesDeferredPercentage" xlink:label="gyro_PaymentsFeesDeferredPercentage" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RealEstateSecuringMortgageLoanMember" xlink:label="gyro_RealEstateSecuringMortgageLoanMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TermLoanMember" xlink:label="gyro_TermLoanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MinimumMember" xlink:label="srt_MinimumMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeAxis" xlink:label="srt_RangeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RangeMember" xlink:label="srt_RangeMember-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:label="srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:label="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ScenarioUnspecifiedDomain" xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_StatementScenarioAxis" xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AreaOfRealEstateProperty" xlink:label="us-gaap_AreaOfRealEstateProperty" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AssetPledgedAsCollateralMember" xlink:label="us-gaap_AssetPledgedAsCollateralMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralAxis" xlink:label="us-gaap_CollateralAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CollateralDomain" xlink:label="us-gaap_CollateralDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityAxis" xlink:label="us-gaap_CreditFacilityAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CreditFacilityDomain" xlink:label="us-gaap_CreditFacilityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentAxis" xlink:label="us-gaap_DebtInstrumentAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentBasisSpreadOnVariableRate1" xlink:label="us-gaap_DebtInstrumentBasisSpreadOnVariableRate1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentCollateralAmount" xlink:label="us-gaap_DebtInstrumentCollateralAmount" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentFaceAmount" xlink:label="us-gaap_DebtInstrumentFaceAmount" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentInterestRateStatedPercentage" xlink:label="us-gaap_DebtInstrumentInterestRateStatedPercentage" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentNameDomain" xlink:label="us-gaap_DebtInstrumentNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentTable" xlink:label="us-gaap_DebtInstrumentTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentTerm" xlink:label="us-gaap_DebtInstrumentTerm" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LineOfCredit" xlink:label="us-gaap_LineOfCredit" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity" xlink:label="us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeAxis" xlink:label="us-gaap_LongtermDebtTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongtermDebtTypeDomain" xlink:label="us-gaap_LongtermDebtTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusAxis" xlink:label="us-gaap_PledgedStatusAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PledgedStatusDomain" xlink:label="us-gaap_PledgedStatusDomain-default" xlink:type="locator"/>

<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_DebtInstrumentTable" 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_DebtInstrumentTable" 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="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_DebtInstrumentTable" 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_DebtInstrumentTable" 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="us-gaap_DebtInstrumentCollateralAmount" 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_PaymentsFeesDeferredPercentage" 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_PaymentOutstandingInvoices" 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_PaymentOfFutureOutstandingInvoices" 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_InterestAccruedMonthlyRatePercentage" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-loan-maturity-details" xlink:href="gyro-20260331.xsd#statement-note-7-loans-payable-loan-maturity-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-7-loans-payable-loan-maturity-details" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DebtInstrumentTable" xlink:label="us-gaap_DebtInstrumentTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongTermDebt" xlink:label="us-gaap_LongTermDebt" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextRollingTwelveMonths" xlink:label="us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextRollingTwelveMonths" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearThree" xlink:label="us-

```
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearThree" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearTwo" xlink:label="us-
gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInRollingYearTwo" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_DebtInstrumentTable" 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_DebtInstrumentTable" 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/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-details-
textual" xlink:href="gyro-20260331.xsd#statement-note-8-accounts-payable-and-accrued-liabilities-details-textual"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-
details-textual" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorFeesDeferredPercentage" xlink:label="gyro_DirectorFeesDeferredPercentage"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorTerm" xlink:label="gyro_DirectorTerm" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorsElectingToDeferFeesAndInterest"
xlink:label="gyro_DirectorsElectingToDeferFeesAndInterest" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorsElectingToNotDeferFeesAndInterest"
xlink:label="gyro_DirectorsElectingToNotDeferFeesAndInterest" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-
gaap_DisaggregationOfIncomeStatementExpenseCaptionTable" xlink:label="us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_StatementLineItems" xlink:to="gyro_DirectorTerm" 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_DirectorsElectingToNotDeferFeesAndInterest" 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_DirectorsElectingToDeferFeesAndInterest" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-accounts-
payable-and-accrued-liabilities-details" xlink:href="gyro-20260331.xsd#statement-note-8-accounts-payable-and-accrued-liabilities-
accounts-payable-and-accrued-liabilities-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-8-accounts-payable-and-accrued-liabilities-
accounts-payable-and-accrued-liabilities-details" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsPayableCurrent" xlink:label="us-
gaap_AccountsPayableCurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsPayableCurrentAndNoncurrent"
xlink:label="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsPayableOtherCurrentAndNoncurrent"
xlink:label="us-gaap_AccountsPayableOtherCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccruedLiabilitiesCurrent"
xlink:label="us-gaap_AccruedLiabilitiesCurrent" xlink:type="locator"/>
```

```
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccruedLiabilitiesCurrentAndNoncurrent"
xlink:label="us-gaap_AccruedLiabilitiesCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DeferredCompensationLiabilityCurrentAndNoncurrent"
xlink:label="us-gaap_DeferredCompensationLiabilityCurrentAndNoncurrent" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable"
xlink:label="us-gaap_DisaggregationOfIncomeStatementExpenseCaptionTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems"
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_DisaggregationOfIncomeStatementExpenseCaptionTable" 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_DisaggregationOfIncomeStatementExpenseCaptionTable"
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/20260331/role/statement-note-9-income-taxes-details-textual" xlink:href="gyro-20260331.xsd#statement-note-9-income-taxes-details-textual"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-9-income-taxes-details-textual"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_EffectiveIncomeTaxRateReconciliationTable"
xlink:label="us-gaap_EffectiveIncomeTaxRateReconciliationTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OpenTaxYear" xlink:label="us-gaap_OpenTaxYear"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems"
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_EffectiveIncomeTaxRateReconciliationTable" 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_EffectiveIncomeTaxRateReconciliationTable"
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/20260331/role/statement-note-10-credit-quality-of-rents-receivable-details-textual"
xlink:href="gyro-20260331.xsd#statement-note-10-credit-quality-of-rents-receivable-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-10-credit-quality-of-rents-receivable-details-textual"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_NumberOfTenants" xlink:label="gyro_NumberOfTenants" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_OneOfLargestTenantsMember" xlink:label="gyro_OneOfLargestTenantsMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MajorCustomersAxis"
xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain"
xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AccountsReceivableMember" xlink:label="us-gaap_AccountsReceivableMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap-AllowanceForDoubtfulAccountsReceivable"
xlink:label="us-gaap-AllowanceForDoubtfulAccountsReceivable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain"
xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
```

<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByTypeAxis" xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskPercentage1" xlink:label="us-gaap_ConcentrationRiskPercentage1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CustomerConcentrationRiskMember" xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" xlink:label="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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="us-gaap_AccountsReceivableMember" 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="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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_OneOfLargestTenantsMember" 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="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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_ScheduleOfAccountsNotesLoansAndFinancingReceivableTable" 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:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-gaap_StatementLineItems" xlink:to="gyro_NumberOfTenants" 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_ConcentrationRiskPercentage1" xlink:type="arc"/>
<link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-11-concentration-of-credit-risk-details-textual" xlink:href="gyro-20260331.xsd#statement-note-11-concentration-of-credit-risk-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-11-concentration-of-credit-risk-details-textual" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RentalIncomeMember" xlink:label="gyro_RentalIncomeMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantOneMember" xlink:label="gyro_TenantOneMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantThreeMember" xlink:label="gyro_TenantThreeMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_TenantTwoMember" xlink:label="gyro_TenantTwoMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_MajorCustomersAxis" xlink:label="srt_MajorCustomersAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_NameOfMajorCustomerDomain" xlink:label="srt_NameOfMajorCustomerDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskBenchmarkDomain" xlink:label="us-gaap_ConcentrationRiskBenchmarkDomain-default" xlink:type="locator"/>

<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:label="us-gaap_ConcentrationRiskByBenchmarkAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskByTypeAxis" xlink:label="us-gaap_ConcentrationRiskByTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskPercentage1" xlink:label="us-gaap_ConcentrationRiskPercentage1" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTable" xlink:label="us-gaap_ConcentrationRiskTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ConcentrationRiskTypeDomain" xlink:label="us-gaap_ConcentrationRiskTypeDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_CustomerConcentrationRiskMember" xlink:label="us-gaap_CustomerConcentrationRiskMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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_TenantOneMember" 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_TenantTwoMember" 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_TenantThreeMember" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_ConcentrationRiskTable" 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_ConcentrationRiskTable" 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/20260331/role/statement-note-12-commitments-details-textual" xlink:href="gyro-20260331.xsd#statement-note-12-commitments-details-textual" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-details-textual" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_BonusPayableMember" xlink:label="gyro_BonusPayableMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DeferredCompensationArrangementFixedInterestRate" xlink:label="gyro_DeferredCompensationArrangementFixedInterestRate" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorFeesDeferredPercentage" xlink:label="gyro_DirectorFeesDeferredPercentage" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorTerm" xlink:label="gyro_DirectorTerm" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorsElectingToDeferFeesAndInterest" xlink:label="gyro_DirectorsElectingToDeferFeesAndInterest" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DirectorsElectingToNotDeferFeesAndInterest" xlink:label="gyro_DirectorsElectingToNotDeferFeesAndInterest" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_EmploymentAgreementSeverancePeriodOfBasePay" xlink:label="gyro_EmploymentAgreementSeverancePeriodOfBasePay" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_PaymentForRetentionBonusPlan" xlink:label="gyro_PaymentForRetentionBonusPlan" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_RightsOfferingMember" xlink:label="gyro_RightsOfferingMember" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_StockPlanMember" xlink:label="gyro_StockPlanMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ChiefExecutiveOfficerMember" xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>

<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ChiefOperatingOfficerMember" xlink:label="srt_ChiefOperatingOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_DirectorMember" xlink:label="srt_DirectorMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualAxis" xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitment" xlink:label="us-gaap_OtherCommitment" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain-default" xlink:label="us-gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameAxis" xlink:label="us-gaap_PlanNameAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameDomain" xlink:label="us-gaap_PlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_PlanNameDomain-default" xlink:label="us-gaap_PlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:label="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" xlink:label="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross" xlink:label="us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross" 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/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="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_OtherCommitmentsTable" 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/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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/domain-member" xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefOperatingOfficerMember" 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="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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="gyro_EmploymentAgreementSeverancePeriodOfBasePay" 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_PaymentForRetentionBonusPlan" 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="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized" xlink:type="arc"/>

```
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_ShareBasedCompensationArrangementByShareBasedPaymentAwardPercentageOfOutstandingStockMaximum" 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_DeferredCompensationArrangementFixedInterestRate" 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_DirectorFeesDeferredPercentage" 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_DirectorTerm" 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_DirectorsElectingToNotDeferFeesAndInterest" 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_DirectorsElectingToDeferFeesAndInterest" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-other-commitments-details"
xlink:href="gyro-20260331.xsd#statement-note-12-commitments-other-commitments-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-other-commitments-details"
xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember"
xlink:label="gyro_ManagementEmploymentAgreementsWithBonusAndSeveranceCommitmentContingenciesMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitment" xlink:label="us-
gaap_OtherCommitment" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsAxis" xlink:label="us-
gaap_OtherCommitmentsAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsDomain" xlink:label="us-
gaap_OtherCommitmentsDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-
gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" 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_OtherCommitmentsTable" 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/hypercube-dimension"
xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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/20260331/role/statement-note-12-commitments-schedule-of-allocation-of-bonus-pool-
percentage-details" xlink:href="gyro-20260331.xsd#statement-note-12-commitments-schedule-of-allocation-of-bonus-pool-
percentage-
details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-schedule-of-allocation-of-
bonus-pool-
percentage-details" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_DefinedBenefitPlanDistretionaryBonusPoolPercentage"
xlink:label="gyro_DefinedBenefitPlanDistretionaryBonusPoolPercentage" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_ChiefExecutiveOfficerMember"
xlink:label="srt_ChiefExecutiveOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_Chief0peratingOfficerMember"
xlink:label="srt_Chief0peratingOfficerMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_OfficerMember" xlink:label="srt_OfficerMember"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualAxis"
xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain"
xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
</link:definitionLink>
```

<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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_OtherCommitmentsTable" 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/domain-member" xlink:from="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:to="srt_ChiefOperatingOfficerMember" 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_OfficerMember" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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/20260331/role/statement-note-12-commitments-shares-distributed-details" xlink:href="gyro-20260331.xsd#statement-note-12-commitments-shares-distributed-details" xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20260331/role/statement-note-12-commitments-shares-distributed-details" xlink:type="extended">
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.sec.gov/dei/2026/dei-2026.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director1Member" xlink:label="gyro_Director1Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director2Member" xlink:label="gyro_Director2Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director3Member" xlink:label="gyro_Director3Member" xlink:type="locator"/>
<link:loc xlink:href="gyro-20260331.xsd#gyro_Director4Member" xlink:label="gyro_Director4Member" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualAxis" xlink:label="srt_TitleOfIndividualAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/srt/2026/elts/srt-2026.xsd#srt_TitleOfIndividualWithRelationshipToEntityDomain" xlink:label="srt_TitleOfIndividualWithRelationshipToEntityDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_AwardTypeAxis" xlink:label="us-gaap_AwardTypeAxis" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_OtherCommitmentsTable" xlink:label="us-gaap_OtherCommitmentsTable" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_RestrictedStockMember" xlink:label="us-gaap_RestrictedStockMember" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod" xlink:label="us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain" xlink:label="us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain-default" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2026/elts/us-gaap-2026.xsd#us-gaap_StatementLineItems" xlink:label="us-gaap_StatementLineItems" 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/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/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="us-gaap_OtherCommitmentsTable" 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_Director1Member" 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_Director2Member" 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="gyro_Director3Member" 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_Director4Member" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_OtherCommitmentsTable" 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_OtherCommitmentsTable" 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_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod" xlink:type="arc"/>
</link:definitionLink>
</link:linkbase>
```