What will happen to those that never heard the Gospel

Galatians 2:21 I do not frustrate the grace of God: for if righteousness come by the law, then Christ is dead in vain.

1 Corinthians 15:10 But by the grace of God I am what I am: and his grace which was bestowed upon me was not in vain; but I laboured more abundantly than they all: yet not I, but the grace of God which was with me.

Romans 2:15 Which shew the work of the law written in their hearts, their conscience also bearing witness, and their thoughts the mean while accusing or else excusing one another;)
This talks about their conscience which is given to ALL by God. But many have seared their conscience.
1 Timothy 4:2 Speaking lies in hypocrisy; having their conscience seared with a hot iron;
Hebrews 13:18 Pray for us: for we trust we have a good conscience, in all things willing to live honestly.
This talks of those that follow their conscience honestly

Romans 2:12 For as many as have sinned without law shall also perish without law: and as many as have sinned in the law shall be judged by the law; Life is a law unto itself and those that follow a clean conscience are judged by grace.

Romans 2:14 For when the Gentiles, which have not the law, do by nature the things contained in the law, these, having not the law, are a law unto themselves: If they follow a clean conscience, that is a law unto itself.

Romans 2:15 Which shew the work of **the law written in their hearts**, **their conscience also bearing witness**, and their thoughts the mean while accusing or else excusing one another;) **SAME**.

1 Timothy 1:13 Who was before a blasphemer, and a persecutor, and injurious: but I obtained mercy, because I did it ignorantly in unbelief. What ever is done in honest ignorance - falls under the grace of God.

Luke 12:48 But the one who does not know and does things deserving punishment will be beaten with few blows. >From everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked. Just what it says, if they have never heard the Gospel and they followed a clean conscience, their punishment will be minor.

2 Corinthians 1:12 For our rejoicing is this, the testimony of our conscience, that in simplicity and godly sincerity, not with fleshly wisdom, but by the grace of God, we have had our conversation in the world, and more abundantly to you-ward.

Trust this will shed some light for you.